

FMM 9300

Financial Reports

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FMM 9301 - GENERAL

9301-1 SCOPE

- a. This section provides general information regarding NASA financial reporting requirements. The reports herein are designed to meet the institutional and programmatic management needs of Headquarters, central regulatory agencies and other sources. The reporting requirements were developed to the maximum extent possible in accordance with the policy and principles contained in Title II of the GAO Policy and Procedures Manual for Guidance of Federal Agencies. The reports have been developed utilizing internal control concepts to meet the objectives of the Financial Managers Financial Integrity Act (FMFIA) of 1984 and related GAO and OMB guidelines. The concepts in Title II and the FMFIA should be incorporated in the design of installation systems developed to meet the reporting requirements promulgated in this manual.
- b. Chapter 9310 of this manual provides information concerning agencywide reports. This chapter separately identifies agencywide reports that are required by external sources and those that are used internally by NASA management. The remaining chapters provide information concerning the reporting requirements of NASA installations. The installation reports serve as either feeder information to the agencywide external and internal reports or as direct submissions to central reporting agencies or other external agencies. Details concerning the preparation and submission of specific reports (e.g., format, source of data, preparation, distribution, transmission, due dates, period covered, and verification) are contained in the remaining chapters of FMM 9300.
- c. Since reporting to local management is dictated to a considerable extent by varying local needs for financial information, no attempt is made to cover specifically the design of internal installation reports.

9301-2 PRINCIPLES OF FINANCIAL REPORTING

- a. A comprehensive financial reporting system entails various kinds of reporting. These reports are an essential feature of the financial management system. They bring together financial and quantitative factors which can reveal significant data needed by management for funding, planning, controlling and evaluating, in financial terms, operations, and progress.
- b. The NASA accounting and reporting system provides the means of collecting and disseminating financial data in various forms to a variety of users.
- c. Basic principles and standards which apply in the preparation of financial reports are:



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- (1) reports shall include all pertinent financial transactions for the period covered and disclose all essential facts which have a direct bearing on financial conditions and operations;
- (2) reports shall be timely and keyed to the needs for management decisions at all levels; th all legal requirements;
- (3) report data, financial or otherwise, shall be developed directly from accounting records (ledgers, accounts, files, magnetic tapes and disks, punched cards, etc.) and have adequate accounting support;
- (4) data shall be reported on a consistent basis from one period to another; if deviations are necessary, the effect on financial condition and operations shall be justified;
- (5) reports, statements and supporting schedules shall be stated, to the extent practicable and permissible by law or regulation, in layman's terminology which is readily understood and meaningful to those who utilize the reports; and
- (6) reports developed at the installation level shall be used to the extent possible to form the basis for official external reports, budget estimates, and other financial data.

9301-3 *RELATIONSHIP OF INTERNAL AND EXTERNAL INSTALLATION REPORTING SYSTEMS*

External installation reporting requirements are prescribed in considerable detail to provide for consistency in content and ease of summarization at the Headquarters level. Installations may exercise considerable flexibility in designing the structure of internal reports to meet the needs of local management for financial information. To the maximum extent possible, the internal and external installation reporting systems should be developed so that information can be pyramided or successively summarized under a bottom- to-top concept and every effort should be made to provide reports to NASA Headquarters or other agencies as a by-product of the internal reporting system.

9301-4 *VERIFICATION*

- a. To ensure that reports are correct, valid, and in agreement with accounting records, definite reconciliations and verification should be made. Controls will be established for all reports and these reports should be reconciled with applicable general ledger control accounts. This is necessary whether the source data is recorded by manual or automated means.
- b. In addition to the verification and reconciliation requirements prescribed above, Financial Management Officers shall take action to ensure:
 - (1) submission of legible copies of the reports and statements;



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- (2) legible correction of errors on all copies of the reports;
 - (3) clear identification of all adjustments or data applicable to prior periods;
 - (4) verification for completeness, including page numbers, inclusion of all pages, complete and proper headings, and proper labels;
 - (5) verification of the printout or typing of the final report;
 - (6) verification of addressees and addresses for transmitting reports; and
 - (7) that all submissions and supporting papers are dated.
- c. Compliance with the above requirements will result in a significant savings of time at both installation and Headquarters levels.

9301-5 FORM OR FORMAT

Reports and financial statements submitted to NASA Headquarters will be prepared by installations in prescribed formats. Many installation reports to NASA Headquarters are consolidated into Agency reports; therefore, uniformity of arrangement and consistency of data for like activities, programs, projects, etc., are essential. Formats are provided, where necessary, in the Financial Management Manual to demonstrate or portray the content requirements of each report.

All appendixes which contain a sample report are for illustrative purposes only, and do not necessarily represent actual reports for the period stated, unless otherwise specified. Operational problems encountered in using the prescribed forms or formats should be reported to the Director, Financial Management Division, NASA Headquarters, Attn: Code BFG.

9301-6 DUE DATES

- a. Individual report instructions will specify a "due date." Usually, the "due date" will be expressed in terms of a specific number of working days after the close of the time period covered by the report. For instance, when a due date of "9 working days after the end of the quarter" is prescribed, the required report is to be forwarded to reach the addressee no later than the close of business on the ninth working day of the subsequent quarter. In some instances, individual report instructions will prescribe a "due date" on a particular calendar day of a month. In these instances the required report shall reach the addressee by the close of business of the prescribed calendar day.
- b. The following rules apply for due dates falling on Saturdays, Sundays or holidays, e.g., when the due date is the 20th,
 - (1) the 20th is Saturday, the required due date is Friday the 19th;
 - (2) the 20th is Sunday, the required due date is Monday the 21st;



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- (3) the 20th is a holiday, the required due date is the 19th unless the 19th falls on Sunday in which case the due date would be the first workday subsequent to the holiday; and
 - (4) the 20th is a holiday and falls on Saturday or Sunday, the required due date would be the first workday subsequent to the holiday.
- c. Report due dates shall be met even though considerable effort may be involved. This is essential because, as previously indicated, many installation reports must be available for use in preparing consolidated financial statements for submission to central financial agencies of the Government within inflexible time periods. Timely reporting by installations also permits scheduling of the Headquarters computer as well as the submission of timely financial reports for use by NASA Headquarters management and operating officials at all levels.
- d. Where unusual or unforeseen circumstances make it impossible to comply with a report due date, cognizant Branch Chiefs of the Financial Management Division, NASA Headquarters, will be contacted as soon as it is evident that the deadline will not be met. Whenever possible, this contact will be made at least 2 working days prior to the due date.

9301-7 *METHODS OF TRANSMISSION*

- a. NASA Installations will utilize the on-line data entry system, airmail, special delivery or air express services in the transmission of financial reports where the use of such services is necessary to ensure receipt in NASA Headquarters by the prescribed due date.
- b. Some reports and supporting data (e.g., punched cards, magnetic and paper tapes, etc.) require special packing and mailing procedures. These special instructions are outlined in the procedures covering the preparation and submission of the specific report. Financial reports submitted to NASA Headquarters for which no specific packing and mailing procedures are provided will be handled as follows:
- (1) financial reports and related letters of transmittal will be mailed in envelopes or packages which contain no other forms, correspondence or material;
 - (2) each package or envelope will show in the lower left corner, "Financial Reports," "EXPEDITE," "Do not open in mailroom;" and
 - (3) special care will be exercised in indicating the complete correct address and code of the office to which the reports are being submitted.
- c. Transmission of automated data by telephone lines (tape-to-tape) may be used when it is feasible to do so.



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9301-8 *RECOMMENDATIONS FOR IMPROVEMENT*

Recommendations and proposals for changes in the reporting system originating at the installation level should be submitted to the Director, Financial Management Division, NASA Headquarters, Code BF, via appropriate channels. The Headquarters systems staff will evaluate the proposed changes in terms of economy, time, application to the NASA-wide reporting system, impact on the existing system, and increased management usefulness. Also, the Headquarters systems staff will assist, on a continuous basis to implement improvements in the accounting and reporting system.

9301-9 *NEGATIVE REPORTS*

A negative report in letter form is required when there are no transactions during the period covered by the report. When a report is not applicable to a particular Installation, a notation to that effect may be inserted on the initial negative report and future negative reports will not be required.



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FMM 9310 - AGENCY REPORTS

9311-1 PURPOSE

This chapter identifies financial reports covering Agencywide activities that are prepared by NASA Headquarters in response to external requirements levied on the Agency by other Government agencies and the Congress. It also identifies internal agencywide reports required by NASA Headquarters management. It describes the external reports in general terms, identifies the laws or regulations establishing the requirement, provides the dates on which reports are due at the receiving organization and a reference, if applicable, to the Installation reporting requirement used as feeder information for the report. It should be noted that in some cases external reporting requirements are met via reports supplied directly by the Installations; these are covered in subsequent chapters of the manual. A summary of the internal agencywide reports reflecting the initial recipient of the data, the ultimate recipient, the date due to the ultimate recipient and a reference, if applicable, to the installation reporting requirement used as feeder information for the report is also provided.

EXTERNAL REPORTS

9311-2 QUARTERLY REPORTS

- a. **INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT, SF13.** This is a report of payments and receipts affecting the international balance of payments during the quarter. The requirement for the report is Department of Commerce Directive No. 19. The report is prepared by NASA Headquarters, Code BFB, from central office accounts and by consolidating SF 13's received from NASA Installations. An original and one copy of the report is due at the Department of Commerce not later than 45 days after the close of the quarter. Detailed Installation reporting instructions are in FMM 9383.
- b. **REPORT ON OBLIGATIONS, SF 225.** This report is the amount of gross obligations incurred during the fiscal year through the end of the reporting period by appropriation and object classification. A breakout of the total amount obligated reflecting the portion that occurred within the federal government is also provided. Advances, reimbursements, other income, etc., are deducted to arrive at net obligations, and downward adjustments in obligations are made to arrive at net unpaid obligations. The requirement for the report is the Treasury Financial Manual, Volume 1, Part 2, Chapter 4400. The report is prepared by NASA Headquarters, Code BFB, from data contained in the FACS Object Class Report and verified with the data in the General Ledger Accounts System. The report is due at the Department of the Treasury, Special Reporting Branch, not later than the 20th of the month following the quarter being reported.



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- c. **REPORT ON CONTRACTUAL RESEARCH AND DEVELOPMENT SERVICES FROM THE PRIVATE SECTOR.** A Department of Commerce memorandum, dated April 20, 1984, requested NASA to submit a quarterly report reflecting the costs and disbursements for the purchase of contractual research and development services from the private sector. The data reported reflects direct and reimbursable program activities under the R&D, SFCDC, HSF, SAT and MS appropriations. The amounts reported are in the thousands of dollars. The report is prepared in memorandum form by NASA Headquarters, Code BFB, from the FACS system.
- d. **REPORT ON RECEIVABLES DUE FROM THE PUBLIC.** This report is required by the supplement to Volume I of the Asset Management Manual entitled, "Managing Federal Receivables.". Each NASA Installation is required to submit a consolidated Report on Receivables Due From the Public (see FMM 9343-3A) annually for all fund sources as of September 30 each year.. Only one consolidated Report on receivables Due From the Public report is required from each Installation. The report will be in whole dollars. Also, as a part of this requirement, Installations are required to submit a Summary Accounts Receivable Worksheet showing the total non-Government amount for each IXX general ledger account (see FMM 9343-3B). In addition, Accounts Receivable Worksheets summarizing non-Government accounts receivable by general ledger account and listing individual receivables which are more than 60 days delinquent are required. NASA Headquarters, Code BFB will consolidate the data and submit the report to the Department of the Treasury. FMM Appendix 9391-1A will prescribe the date when the September 30 report with related worksheets is due in NASA Headquarters, Code BFB. Detailed Installation reporting instructions are in FMM 9343.
- e. **REPORT ON BUDGET EXECUTION, SF 133.** This is a report on the status of appropriations in terms of available obligational authority and actual obligations, outlays, and accrued expenditures through the end of the reporting period. The R&D, R&PM, OIG, SFCDC, C of F, HSF, MS and SAT appropriations are reported individually by appropriation symbol. The requirement for this report is set forth in Office of Management and Budget Circular No. A-34, as revised. The report is prepared from the central office and Installation general ledger accounts by NASA Headquarters, Code BFB. The report is due in the Office of Management and Budget quarterly via Treasury's GOALS system on assigned dates and monthly reporting to Code BFB.



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9311-3 ANNUAL REPORTS

- a. **STATEMENT OF UNEXPENDED BALANCES OF APPROPRIATIONS AND FUNDS, TREASURY FORM TFS 2108.** This report shows the status of the appropriation trust fund accounts as of the end of the fiscal year. A partially completed TFS 2108 is received from the Department of the Treasury with the pre-closing unexpended balances extracted from Department of the Treasury records. Columns are provided to show unobligated balances withdrawn or cancelled, receivables, unpaid obligations, and balances available for obligation. The report is prepared from the General Ledger Accounts System as of the end of the fiscal year by NASA Headquarters, Code BFB. The report is due at the Department of the Treasury in accordance with a schedule of reporting dates furnished annually in a TFM bulletin. The requirement for the report is the Treasury Financial Manual, Volume 1, Part 2, Chapter 4200.
- b. **ANNUAL SUMMARY OF RETIREMENT FUND TRANSACTIONS FOR THE CIVIL SERVICE RETIREMENT SYSTEM (CSRS), OPM FORM 1525 AND THE FEDERAL EMPLOYEES RETIREMENT SYSTEM (FERS), OPM FORM 1564.** The Office of Personnel Management (OPM) requires the submission of the Annual Summary of Retirement Fund Transactions for the Civil Service Retirement System (CSRS), OPM Form 1525 and the Federal Employees Retirement System (FERS), OPM Form 1564. This report is used to reconcile NASA maintained retirement control accounts with OPM's independent summary retirement control accounts. The requirement for the report is contained in Subchapter S25 of the Federal Personnel Manual, Supplement 831-1. Detailed Installation reporting instructions are included in FMM 9361-9 and in OPM Payroll Office Letters. The consolidated annual summary for CSRS is prepared by NASA Headquarters, Code BFB, from reports supplied by NASA Installations. The consolidated CSRS report is due at the OPM by March 31. The annual summary for FERS will be submitted by each NASA Installation to OPM by March 31.
- c. **REPORT OF WAIVER OF CLAIMS FOR ERRONEOUS PAYMENT OF PAY AND ALLOWANCES, AND OF TRAVEL, TRANSPORTATION AND RELOCATION EXPENSES AND ALLOWANCES.** This is a letter report of waiver of claims for erroneous payments of pay and allowances, and of travel, transportation and relocation expenses and allowances to the Comptroller General of the United States under provisions of 5 USC 5584, as amended; 4 CFR 92.7(b), as amended; and NMI 9645.1_. Pursuant to NMI 9645.2_, the report is to be submitted annually to the Director, Financial Management Division, by each installation and consolidated by NASA Headquarters, Code BFB. Detailed Installation reporting instructions are in FMM 9361-12.



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- d. **SUMMARY OF COMMITMENTS AND CONTINGENCIES.** This statement is submitted annually as a footnote to FACTS and NASA financial statements to the Statement of Financial Condition and reflects the Agency's position at the end of the fiscal year. The report includes all Agency financial commitments and contingencies stated at the maximum limit of risk, not the expected cost. The report is prepared in accordance with Treasury Financial Manual, Volume 1, Part 2, Chapter 4100, and is due at the Department of the Treasury in accordance with Treasury's year-end schedule. The report is submitted by each Installation and consolidated by NASA Headquarters, Code BFB. Detailed Installation reporting instructions are in FMM 9391-10.
- e. **REPORT OF ESTIMATED FOREIGN CURRENCY COLLECTIONS AND EXPENDITURES.** NASA is required by the Department of Treasury (see 1 TFM 2-3225.70) to submit an annual report of estimated overseas collections and expenditures for the current fiscal year and the preceding fiscal year. The amounts reported are computed at the Treasury reporting rate of exchange in effect on the last day of the fiscal year just ended. The amounts reported are in thousands of dollars. The report is prepared and submitted by NASA Headquarters, Code BFB. An original and two copies of the report is submitted to the Special reporting Branch, Bureau of Government Financial Operations as specified in the FMM annual letter.
- f. **ANNUAL REPORT OF PAYMENT ACTIVITIES.** Pursuant to Public Law 97-177, the Prompt Payment Act, OMB Circular A-125, and the Treasury Financial Manual (TFM), Volume 1, Part 6, Chapter 8000 (Cash Management), NASA Installations are required to submit an annual summary of cash management and prompt payment activities. The report includes all payments of invoices that have been authorized by NASA except advance payments and payments for employee compensation, employee's travel vouchers and payments to other U.S. Government organizations which either do not affect Treasury's cash balances or are not supported by invoices. The data submitted will be for the most recently ended fiscal year. The report is consolidated by NASA Headquarters, Code BFC, from the reports received from all Installations. Detailed Installation reporting instructions are in FMM 9385.
- g. **REPORTS ON UNVOUCHERED EXPENDITURES.** NASA is required by the Office of Management and Budget (OMB) Circular A-34, to submit annually a list of unvouchered expenditures that are subject to audit by the Comptroller General. The report contains a listing of all NASA's accounts that contain unvouchered expenditures. The report is prepared and submitted by NASA Headquarters, Code BFB. NASA Installations are not required to provide input to this report. The report is due at OMB no later than November 1 of each year.



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9311-4 AS REQUIRED REPORTS

- a. **REPORTS ON VIOLATIONS, 31 USC 1351.** This is a report prepared for the signature of the Administrator which sets forth all the pertinent facts and the action taken in the event a violation of the Antideficiency Act should occur. The requirement is contained in 31 USC 1351. The report is required to be made to the President via the Director of the Office of Management and Budget, and to the Congress. The report is based on information supplied to the Administrator by the NASA Installation concerned, in accordance with the requirements of NMI 9050.3_ and FMM 9387.
- b. **STATEMENT OF EXPENDITURES AND OBLIGATIONS.** This report shows the total expenditures and obligations incurred by NASA for the six month period being reported. The R&PM, R&D,OIG, SFCDC, C of F, MS, HSF and SAT appropriations are individually reported on a monthly basis. The amounts reported are in thousands of dollars. The report is prepared for the Aerospace Industries Association (AIA) by NASA Headquarters, Code BFB, from the Report on Budget Execution, (SF 133) and is submitted on an as requested basis.

9311-5 SUMMARY OF INTERNAL AGENCY REPORTS

This portion of the chapter provides a summary listing of the internal agencywide reports (see FMM Appendix 9311-5A) utilized by NASA management. This summary lists the report title, the source of data, the initial recipient of the data, the ultimate recipient of the report and the date due to the ultimate recipient.



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Internal Agency Reports

<u>Report Title</u>	<u>Source of Data</u>	<u>Initial Recipient</u>	<u>Ultimate Recipient</u>	<u>Date Due Out</u>
<u>Weekly</u>				
Weekly Report of Disbursements	Inst. Input FMM 9344	BFB	B, BT, BF	Each Tuesday
<u>Monthly</u>				
Agencywide Coding Structure (AWCS)	FMM 9130	BFB	BF, BR, & BT, Program & Staff Offices; Installations	1st w/d
Financial Highlight Report	Inst. Input FMM 9322	BFB	Program & Staff Offices	2nd w/d
Preliminary Accrued Cost (PAC) Report	Inst. Input FMM 9323	BFB	BR, BF and Program and Staff Offices	2nd w/d
Cost in Excess of Obligations Report	Inst. Input FMM 9324	BFB	Program Offices	9th w/d
General Ledger Accounts System (GLAS)	Inst. Input FMM 9341	BFB	BFB	N/A
Object Class Report (FACS)	Inst. Input FMM 9321	BFB	Program & Staff Offices	12th w/d
Financial Status of Programs (FACS)	Inst. Input FMM 9321	BFB	Program & Staff Offices	12th w/d
Financial & Contractual Status (FACS)	Inst. Input FMM 9321	BFB	Program & Staff Offices	13th w/d
Functional Management Reports (FACS)	Inst. Input FMM 9321	BFB	Program & Staff Offices	13th w/d
Status of Approved Programs	See FMM 9280-101	BFB	BT & BFB (FACS)	7th w/d
Reimbursable Obligation and Cost Reporting System (ROCRS)	Inst. Input FMM 9330	BFB	Program Offices and Installations	10th w/d
<u>Semi-Annually</u>				
Analysis of Inventories Reports	Inst. Input FMM 9351	BFB	NIE, BFG (Annual Only)	17th w/d



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Internal Agency Reports - Continued

Analysis of Fixed Assets Reports	Inst. Input FMM 9352	BFB	NIE, NX , BFG (Annual Only)	17th w/d
Reconciliation of Costs to Obligations	Inst. Input FMM 9345	BFB	BFB & BT (Annual Only)	Est. Annually
Recorded Value of Capital Property	Code BX memo dated 7-16-69	N/A	NX and annual only for NIE, TC, & BFG	On or about 17th w/d of April; on or about 12/1

Annually

Annual Report of Payment Activities	Inst. Input FMM 9385	BFC	BFC	11/30
NASA Occupational Health Program Cost Report	Inst. Input FMM 9354	BFB	ND	2nd c/d after due date
Expert & Consultant Service Report	Inst. Input FMM 9361-7	BFB	ADA-3	Est. Annually
Certification of Obligations	Inst. Input FMM 9391-11	BFB	BT	On or about 11/8
Work Years and Personnel Cost Report	Inst. Input FMM 9361-14	ADA-3	ADA-3	Est. Annually
Supplemental Analyses Schedules	Inst. Input FMM 9391-9	BFB	BFG, NIE, NX	On or about 12/1
NASA Administrative Aircraft Cost and Operations Report	Inst. Input FMM 9353	BFB	NIB	2nd w/d after due date
Annual Report of Certifying Officers, Imprest Fund Cashiers, Collection Agents and Withholding Agents	Inst. Input FMM 9386	BFP	BFP	Est. Annually
Schedules of Est. Distribution of Selected Accounts (SEDSA)	Inst. Input FMM 9391-8	BFB	BT	Est. Annually
Year-end Data for Budget Submission	Developed by BFB based on BT Annual Letter	N/A	BT	Est. Annually



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FMM 9321 - FINANCIAL AND CONTRACTUAL STATUS (FACS)

PART I - GENERAL AND FINANCIAL

9321-1 GENERAL

- a. The major objective of the FACS system is to provide integrated financial, contractual, and laborhour data on NASA activities. This data is developed to provide NASA management with the information needed to plan, budget, and account for its total resources. The system is designed to accomplish the following:
 - (1) maintain the integrity of fund control;
 - (2) identify and recognize the total resources being used in the execution of project activities;
 - (3) identify and recognize the resources being used to support the NASA infrastructure;
 - (4) facilitate the effective and efficient management of functional activities;
 - (5) provide all levels of management with the visibility necessary for decisions and accountability;
 - (6) serve as a basis for reports to the executive and legislative branches of the U.S. Government; and
 - (7) inform the public on NASA's performance in the financial and procurement fields.
- b. Part I contains the requirements for Center reporting of the Financial and Contractual Status (FACS) data and the specific responsibilities of Financial Management. Parts II and III contain the specific responsibilities of Procurement and Automatic Data Processing, respectively. Joint requirements are generally contained in the part with primary responsibility.

9321-2 FUNCTIONAL MANAGEMENT DEFINITIONS

- a. **FUNCTIONAL MANAGEMENT SYSTEM (FMS)** This refers to the agencywide system that identifies the activities which comprise the infrastructure of NASA. These activities are necessary for the continuous operation of the Centers and for the provision of supporting services or products to NASA's programs and projects.



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The activities are assigned codes to provide a systematic way of identifying major areas of funding the infrastructure. Each major area is defined as a function. A function classifies and groups like activities or tasks employed in a common pursuit. Each function can be clearly distinguished from other functions. In addition, these functions can be grouped for managerial control to permit analysis and comparisons on an agencywide basis. A complete listing of function codes is contained in FMM Appendix 9121-52A.

The infrastructure is categorized as Center Support (including Research Operations Support), Program Support (including Engineering and Technical Base), and Direct Program.

- b. **CENTER SUPPORT (CS).** Includes all general and administrative activities which are required to operate and maintain a Center regardless of the programs and projects carried at the Center. Center support activities are authorized by Center management and administered by a functional manager. Center support is funded as follows:
 - (1) funding for the portion of Personnel and Related costs that are not identified to a program or project. These costs are funded by the Mission Support (MS) appropriation for PY 95 and subsequent, or the R&PM appropriations for PY 94 and Prior and are identified with the following data elements:
 - (a) A function code that starts with 10 (Management and Operations), 20 (Facilities Services), 30 (Technical Services), or 60 (Aircraft Operations).
 - (b) A unique project number (UPN) less than 100.
 - (c) A fund source (FS) 1 or 12 for R&PM, FS 41 for MS, or FS 21 for the OIG appropriation.
 - (2) funding for the portion of Limitation Travel costs that are not identified to a program or project. These costs are funded by the MS appropriation for PY 95 and subsequent, or the R&PM appropriations for PY 94 and Prior and are identified with the following data elements:
 - (a) A function code that starts with 10, 20, 30, or 60
 - (b) A UPN less than 100.
 - (c) A FS-2 or 12 for R&PM, FS-42 for MS, or FS-22 for the OIG appropriation.
 - (3) funding for Research Operations Support (ROS). ROS funds the cost of basic support services (other than Personnel and Travel costs) necessary to carry out the general and administrative activities not driven by programs, i.e., support service contractors, supplies, equipment, and other necessary goods and services. These costs are funded by the MS appropriation for PY 95 and subsequent, or the R&D/SFCDC appropriations for PY 92-94, and are identified with the following data elements:



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- (a) A function code that starts with 10, 20, 30, or 60
- (b) R&D/SFCDC PY's 92-94 uses a ROS UPN for reimbursable funds or a Center Support Operating Account (CSOA) UPN for appropriated funds. The following UPN's were established:
 - 1 Office of Mission to Planet Earth (OMTPE) - FS-4, budget line item (BLI) 61, and UPN 425 for ROS; and FS-4, BLI 10, and UPN 201 for CSOA.
 - 2 Office of Aeronautics (OA) - FS-4, BLI 23, and UPN 544 for ROS; and FS-4, BLI 10, and UPN 202 for CSOA.
 - 3 Office of Space Flight (OSF) - FS-4, BLI 96, and UPN 526 or FS 14, BLI 37, and UPN 528 for ROS; and FS-4, BLI 10, and UPN 203 or FS-14, BLI 10, and UPN 204 for CSOA.
 - 4 Office of Management Systems and Facilities (OMSF) - FS-4, BLI 10, and UPN 449 or FS-14, BLI 10, and UPN 439 for ROS; and FS-4, BLI 10, and UPN 205 or FS-14, BLI 10, and UPN 206 for CSOA.
- (c) MS PY 95 and subsequent uses the same ROS UPN for both reimbursable and appropriated funds. The following UPN's have been established:
 - 1 Office of Mission to Planet Earth (OMTPE) - FS-43, BLI 10, and UPN 281.
 - 2 Office of Aeronautics (OA) - FS-43, BLI 10, and UPN 282.
 - 3 Office of Space Flight (OSF) - FS-43, BLI 10, and UPN 283.
 - 4 Office of Management Systems and Facilities (OMSF) - FS-43, BLI 10, and UPN 284.
- (4) funding for OIG's Operation of Center activity. These costs include support service contractors, supplies, equipment, and other necessary goods and services and are identified with the following data elements:
 - (a) A function code that starts with 10, 20, 30, or 60
 - (b) A UPN less than 100.
 - (c) A FS-23.
- c. **PROGRAM SUPPORT (PS).** Includes support activities that contribute to the accomplishment of single or multiple programs or projects which are planned, budgeted and authorized by center management or project management and administered by a functional manager. Program support includes:



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- (1) funding for the portion of Personnel and Related costs that are identified to a program or project. These costs are funded by the MS appropriation for PY 95 and subsequent, or the R&PM appropriations for PY 94 and Prior and are identified with the following data elements:
 - (a) A function code that starts with 10, 20, 30, or 60
 - (b) A UPN greater than 099.
 - (c) A fund source (FS) 1 or 12 for R&PM, or FS-41 for MS.
 - (d) A Transaction Type "P".
- (2) funding for the portion of Limitation Travel costs that are identified to a program or project. These costs are funded by the MS appropriation for PY 95 and subsequent, or the R&PM appropriations for PY 94 and Prior and are identified with the following data elements:
 - (a) A function code that starts with 10, 20, 30, or 60
 - (b) A UPN greater than 099.
 - (c) A fund source (FS) 2 or 12 for R&PM, or FS-42 for MS.
 - (d) A Transaction Type "P".
- (3) funding for the SAT, HSF and MS appropriations, except for the C of F portions, for PY 95 and subsequent and for the portion of R&D/SFCDC PY 94 and prior for cost other than Personnel and Related and Limitation Travel which support the accomplishment of a program or project (including engineering and technical base [ETB]).

ETB includes funding for the OSF scientific and technical portion of program support. This further division of program support provides funds to operate science and engineering laboratories across the OSF Centers.

All Program Support transactions can be processed through carrier accounts 993, 994, 997 and 998 or by charging directly the benefiting UPN. These costs are identified with the following data elements:

- (a) A function code that starts with 10, 20, 30, or 60
- (b) A UPN greater than 099 and not a ROS UPN.
- (c) A FS-29, 34, 48, 50 for PY 95 and subsequent, or FS-4/14, and 49 for PY 94 and prior.
- (d) A Transaction Type "P".



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- d. **DIRECT PROGRAM.** Includes funding for the activities that are clearly programmatic in nature and are planned, budgeted, authorized and controlled as a specific program or project rather than a program support activity. Direct program transactions can be processed through carrier accounts 993, 994, 997, and 998 or by charging directly the benefiting UPN. These Direct Program costs can be funded by all appropriations, except for the C of F portions, and the ROS portion of MS, and are identified with the following data elements:

- (1) funding for the portion of Personnel and Related costs that are linked to a specific program or project. These cost are funded by the MS appropriation for PY 95 and subsequent, or the R&PM appropriations for PY 94 and Prior and are identified with the following data elements:
 - (a) A function code that starts with 10, 20, 30, 40, or 60.
 - (b) A UPN greater than 099.
 - (c) A FS-1 or 12 for R&PM, or FS-41 for MS.
- (2) funding for the portion of Limitation Travel costs that are linked to a specific program or project. These costs are funded by the MS appropriation for PY 95 and subsequent, or the R&PM appropriations for PY 94 and Prior and are identified with the following data elements:
 - (a) A function code that starts with 10, 20, 30, 40, or 60.
 - (b) A UPN greater than 099.
 - (c) A FS-2 for R&PM, or FS-42 for MS.
- (3) funding for the SAT, HSF and MS appropriations, except for the C of F portion, for PY 95 and subsequent and for the portion of R&D/SFCDC PY 94 and prior for cost other than Personnel and Related and Limitation Travel that are linked to a specific program.

All Direct Program transactions can be processed through carrier accounts 993, 994, 997, and 998 or by charging directly the benefiting UPN. These costs are identified with the following data elements:

- (a) A function code that starts with 10, 20, 30, 40, or 60.
- (b) A UPN greater than 099 and not a ROS UPN.
- (c) A FS-29, 34, 48, 50 for PY 95 and subsequent, or
- (d) FS-4/14, and 49 for PY 94 and prior.



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- e. **FUNCTIONAL MANAGEMENT.** This refers to the responsibility for making decisions with respect to the planned and actual utilization of resources necessary for the proper functioning of Centers. Emphasis is placed on functions, organizations, facilities, personnel, and other resources necessary for the achievement of NASA's basic objectives (see NMI 1240.3_).
- f. **PROGRAM MANAGEMENT.** This refers to the responsibility for making decisions with respect to the planned and actual conduct of the specific program objectives of NASA. Emphasis is placed on the technical, schedule, and cost objectives of the program, and means to achieve objectives, including the appropriate use of Centers, contractors in industry, and other Government agencies. In addition, the responsibility for monitoring planned versus actual data for NASA's program activities is maintained by program management to provide for budgetary integrity, and programmatic performance.

9321-3 RESPONSIBILITIES

- a. The Center Deputy Chief Financial Officers are responsible for the overall preparation and submission of the financial data to NASA Headquarters.
- b. The Center Procurement Officers are responsible for the preparation and accuracy of the procurement data elements in Part II.
- c. The Director, Financial Management Division, NASA Headquarters, is responsible for reviewing and approving techniques employed by Centers for distribution of program support to benefitting programs, coordinating FACS data input from the Centers, and preparing reports for NASA Headquarters' offices.
- d. The NASA CFO/Comptroller is responsible for classifying activities defined as center support (including research operations support), program support (including ETB) and direct program. Once an activity has been classified, the activity will remain so until specific approval is given to change.
- e. The automated data processing organization is responsible for the machine processing and programming of the reports.

9321-4 SCOPE

The requirements outlined herein apply to all NASA Centers and component Centers.

9321-5 SUBMISSION

The FACS report will be submitted monthly as of the last day of the month to arrive in NASA Headquarters not later than the close of business on the eighth workday following the month being reported. The due date for the September 30 report will be prescribed annually in FMM Appendix 9391-1A.



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9321-6 METHOD OF TRANSMISSION

- a. The report will be electronically transmitted via NDM in accordance with FMM 9321-81 and 82 of Part III.
- b. In the event of equipment failure, other arrangements may be made with NASA Headquarters to transmit FACS data records by using NASA overnight mail or other data transmission equipment when this method is more feasible.

9321-7 SYSTEMS COVERAGE

- a. The system covers reporting on NASA contracts, grants, purchase orders, and intragovernmental purchases which are referred to as procurements unless otherwise specified. The system also covers financial reporting on personnel, travel, and unfunded transactions. The report will include the following appropriations and fund sources:
 - (1) Reporting PY 94 and Prior;
 - (a) Research and Program Management: Fund Sources 1, 2, 3, (PY 91 and prior), and 12.
 - (b) GSA Building Delegation Program: Fund Source 11.
 - (c) Research and Development: Fund Sources 4 and 49.
 - (d) Office of Inspector General: Fund Sources 21, 22, and 23.
 - (e) Space Flight, Control and Data Communications: Fund Sources 14, 15 and 16.
 - (f) Construction of Facilities: Fund Sources 5, 6, 7, and 8; and 24 through 28 for PY 93 and 94.
 - (g) The system will also include any transactions for Trust Funds (Fund Source 0T) and Unfunded Transactions (Fund Source 00).
 - (2) Reporting PY 95 and Subsequent;
 - (a) Office of Inspector General: Fund Sources 21, 22, and 23.
 - (b) Science, Aeronautics and Technology: Fund Sources 29, and 50.
 - (c) Human Space Flight: Fund Sources 34 and 35.
 - (d) Mission Support: Fund Sources 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, and 48.
 - (e) National Aeronautical Facilities: Fund Source 51.
 - (f) The system will also include any transactions for Trust Funds (Fund Source 0T) and Unfunded Transactions (Fund Source 00).



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- b. The FACS reporting system relates individually reportable procurements to financial data for use in statistical and managerial analyses. The determination of which procurements are individually reportable in FACS will be made on the basis of the criteria in FMM 9321-51.

9321-8 *REPORTING RECORDS*

Center data will be reported as financial (F) record (see FMM Appendixes 9321-8A and 83A-E and 9321-84A and 18A-B). The financial record contains information from the accounting data pertaining to personnel, travel, and individually reportable and non-individually reportable procurement actions. Financial Management Officers will submit the accounting data for the financial portion of the FACS report. The procurement records contain contractual data for individually reportable procurement actions. Procurement Officers will input the NASA Form 507 contractual data through the NASA Procurement Management System (NPMS) for all appropriations which have not been closed and FS-T for the procurement portion of the FACS report.

9321-9 *FINANCIAL RECORDS*

- a. F1 records should report the current fiscal year activity on individually reportable procurements by fund source. Once a basic contract, grant, or purchase order is determined to be individually reportable, the basic and all subsequent financial data should be reported in the F1 record.
- b. F2 records should report current fiscal year activity for fund sources 0, 1, 2, 11, 12, 21, 22, 41, 42, and for that portion of fund sources 3 (PY 91 and prior) through 9, 14, 15, 16, 23, 24-28, 29, 30, 34, 35, 36-48, 49, 50, 51 and T which are not included as individually reportable procurements.
- c. FB records should report current fiscal year financial data by object class for fund source 1, 12, or 41 and 21 for those Centers which cannot include the object class code with the other elements of the Agencywide Coding Structure. The FB records should be submitted in addition to the F2 Fund source 1, 12, or 41 and 21 records.
- d. The F3 records should report cumulative from inception (CFI) balances for each fiscally active, individually reportable procurement. A procurement is fiscally inactive when the cumulative obligations, costs, and disbursements are within \$10 of each other and the completion date is less than the current fiscal year. Procurements funded via the inventory (UPN 998), capital equipment (UPN 993), or propellant (UPN 994) carrier accounts, are active when the obligations and disbursements are not within \$10 of each other since costs are not reported for these carrier accounts. F3 records should be submitted with the end of fiscal year report. However, Centers may coordinate with Code BFB to transmit F3 records on a more frequent basis and receive an E-34A report.



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- e. The F4 records contain summaries of F1 and F2 records combined for each of fund sources 0, 1, 2, 3, (PY 91 and prior), 11, 12, 14, 15, 16, 21, 22, 23; 4 and 9 summarized as fund source 4; and 5-8 summarized as fund source 5; 24-28 summarized as fund source 28, 29, 30, 34, 35, 41, 42, 43, 48, 36-40, summarized as FS-40, 44-47 summarized as FS-47, 49, 50, 51 and T. No F4 record is required for the FB records.

9321-10 CONTRACTUAL RECORDS

Contractual records should be submitted on individually reportable procurement actions and modifications only. Instructions for contractual records are contained in Part II.

9321-11 CONTROL AND CORRECTION

a. FINANCIAL CONTROL

- (1) Financial control of the Centers' reports to NASA Headquarters will be aided by the inclusion of control records (F4).
- (2) The following procedures should be utilized to verify the agreement of the Financial and Contractual Status Report with General Ledger.
 - (a) Current fiscal year activity reported in the Financial and Contractual Status Report will be verified monthly by the Center for agreement with general ledger control accounts.
 - (b) The end of fiscal year FACS report should agree with the general ledger control accounts prior to submission to NASA Headquarters, Code BFB.

b. FINANCIAL CORRECTIONS

- (1) **Current Fiscal Year.** Corrections to the report should be made whenever possible before updates are submitted. If a report is submitted to Headquarters with erroneous or missing data, Centers should take corrective action by signing on to the FACS online edit/input system to add new records and/or to correct error records which are displayed online after the tape report is edited at Headquarters. If the general ledger accounts are incorrect, NASA Headquarters, Code BFB, should be notified. Corrections should be reflected in the subsequent month's trial balance unless otherwise instructed. Imbalances will occur due to rounding; however, no action is required unless the variance is part of a larger imbalance.
- (2) **Prior Fiscal Year.** If a Center wants to make a correction to prior fiscal year financial data without affecting the current fiscal year data, NASA Headquarters, Code BFB, should be notified by telephone or letter. Corrections to prior fiscal year data, record type FA, can be input only by NASA Headquarters, Code BFB.



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- (3) **Cumulative from Inception Corrections to Active Procurements.** The cumulative obligations, costs, and disbursements on active procurements will be submitted annually to NASA Headquarters in F3 records as part of the end of the fiscal year FACS submission. NASA Headquarters will mechanically compare the balances of F3 records with the balances in the NASA Headquarters data bank and notify each Center of the differences.

9321-12 DEFINITIONS AND USE OF RECORD ELEMENTS

The below elements and the usage of each are summarized in FMM Appendix 9321-8A.

a. Type of Record

The following codes are used to identify the type of financial record.

F1 - Current fiscal year individually reportable procurements.

F2 - Current fiscal year non-individually reportable procurements, personnel, laborhours, travel, and unfunded transactions. Commitments for individually and non-individually reportable procurements may be reported by AWCS in the F2 record.

F3 - Cumulative from inception active contract totals as of the end of the fiscal year.

F4 - Control records.

FB - Current fiscal year financial data for personnel by object class code.

b. Report as of Date

This is the last day of the report month. Use two digits to identify each of the elements: calendar year, month, and day.

c. Contract/Grant/Purchase Order Number

This 11-digit field identifies the specific contract, grant, or purchase order number for which the data is reported. The first five digits represent the prefix field and the last six digits are used to number serially each contract. See FMM 9321-53b(2) for uniform numbering system.

d. Procurement Placement Code (PPC)

This two-digit code designates the type of contractor, the extent of competition on the procurement action, and the solicitation process. This code should be used in reporting fund sources 3 (PY 91 and prior) through 9, 12, 14, 15, 16, 23 through 28, 29, 30, 34-40, 44-49, 50, 51 and T. A PPC is only required for fund sources 1, 2, 12, 41, and 42 when the procurement is individually reportable. Refer to FMM 9321-53b(15).

e. UPN or FPN, and Subsidiary Breaks (11 digits)



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This is a uniform classification and identification of all NASA activity for the purposes of planning, programming, budgeting, and accounting. See FMM 9100 for additional information.

f. **Accounting Installation Number (AIN)**

This two-digit code identifies the accounting Center responsible for maintaining the fiscal records. See FMM 9121-51 for list of Centers and codes.

g. **Function code**

This is a six-digit code used in conjunction with the R&D, SFCDC, R&PM, SAT, HSF, MS, and OIG appropriations to classify and group like activities or tasks employed in a common pursuit. A list of function codes and definitions are provided in FMM 9121-52A.

h. **Program Year (PY)**

This two-digit code is used to identify the fiscal year in which the program was authorized.

i. **Method of Authorization (MA)**

This is a two-digit code designed to separately identify (1) transactions for effort under NASA Forms 506A and 506 A-R Resources Authority Warrants received directly from Headquarters, and (2) transactions for effort under NASA Forms 506A received from another NASA Center (subauthorizations). The assigned codes are contained in FMM 9121-54.

j. **Reimbursable Code**

This two-digit code is used for the reimbursable effort financed by other U.S. Government agencies and non-U.S. Government sources. See FMM 9121-55 for list of funding organizations and assigned codes.

k. **Fund Source**

This two-digit code identifies the financing appropriation in terms of the current administrative classifications used by NASA Headquarters to manage funds. The codes presently used are:

The codes presently used for PY 94 and Prior are:

(1) **Research and Program Management**

- 01 Personnel and Related Services
- 02 Limitation Travel
- 03 Operation of Center (PY 91 and prior)
- 04 Personnel and Related Limitation Travel R&PM Supplemental Funds for Redesign of Space Station



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(2) Research and Development

- 04 Programmatic (Direct Program), ROS, and Program Support Activity (program years 1977 and subsequent). Also Carrier Accounts (program years 1977 and subsequent).
- 49 Programmatic (Direct Program), and Program Support Activity for Unanticipated Disaster Needs

(3) GSA Building Delegation Program

- 11 GSA Building Delegation Program

(4) Space Flight, Control and Data Communications

- 14 Programmatic (Direct Program), ROS, and Program Support Activity for the two-year multi-year appropriation (program years 1984 and subsequent). Also Carrier Accounts (program years 1984 and subsequent).
- 15 Programmatic and Program Support Activity for the no-year appropriation starting in program year 1987. Also Carrier Accounts in program year 1987.
- 16 Programmatic and Program Support Activity for the three-year multi-year appropriation for program year 1987. Also Carrier Accounts for program year 1987.

(5) Construction of Facilities

- 05 Construction of Facilities (except for facility planning, design, repair, rehabilitation and modification, minor construction and environmental compliance and restoration projects)
- 06 Final Design not otherwise provided for, Construction of Facilities
- 07 Construction of Facilities, Environmental Compliance
- 08 Preliminary Design not otherwise provided for Construction of Facilities
- 24 Repair of Facilities at Various Locations
- 25 Rehabilitation and Modification of Facilities at Various Locations
- 26 Final Design not otherwise provided Facility Planning and Design
- 27 Minor Construction of New Facilities and Additions to existing facilities at various locations
- 28 Preliminary Design not otherwise provided for Facility Planning and Design

(6) Office of Inspector General



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- 21 Personnel and Related Services
- 22 Limitation Travel
- 23 Operation of Installation

(7) **Trust Fund**

OT Trust Fund

(8) **Unfunded Transactions**

00 Unfunded Transactions (Cost Only)

The codes presently used for PY 95 and Subsequent;

(9) **Science, Aeronautics and Technology**

- 29 Programmatic (Direct Program), and Program Support Activity
- 30 Construction of Facilities Program for Discrete Projects
- 50 Space Access and Technology, Advanced Space Transportation

(10) **Human Space Flight**

- 34 Programmatic (Direct Program), and Program Support Activity
- 35 Construction of Facilities Program for Discrete Projects

(11) **Mission Support**

- 36 Minor Repair of Facilities at Various Locations
- 37 Minor Rehabilitation and Modification of Facilities at Various Locations
- 38 Final Design not Otherwise Provided Facility Planning and Design
- 39 Minor Construction of New Facilities and Additions to Existing Facilities at Various Locations
- 40 Preliminary Design not Otherwise Provided for Facility Planning and Design
- 41 Personnel and Related
- 42 Limitation Travel
- 43 Research Operations Support
- 44 Construction of Facilities (except for Facility Planning, Design, Repair, Rehabilitation and Modification, Minor Construction and Environmental Compliance and Restoration Projects)
- 45 Final Design, Construction of Facilities



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- 46 Environmental Compliance, Construction of Facilities
- 47 Preliminary Design, Construction of Facilities
- 48 Programmatic (Direct Program), and Program Support Activity for Safety Reliability and Quality Assurance and Space Communication

(12) National Aeronautical Facilities

- 51 National Aeronautical Facilities (NAF)

(13) Trust Fund

- OT Trust Fund

(14) Unfunded Transactions

- 00 Unfunded Transactions (Cost Only)

(15) Office of Inspector General

- 21 Personnel and Related Services
- 22 Limitation Travel
- 23 Operation of Installation

l. **Object Class (OC)**

The four-digit object class codes prescribed to meet NASA Headquarters and Office of Management and Budget (OMB) reporting requirements are contained in FMM 9121-57.

m. **Number of Procurement Actions (Current fiscal year-to-date)**

The term "Procurement Action" means a contractual action to obtain supplies, services, or construction including: preliminary contractual instruments; e.g.; grant agreements; letter contracts; definitive contracts (including notices of award); purchase orders; job orders; task orders; delivery orders; and any other orders against existing contracts, including actions that modify a contract, such as amendments, change orders, supplemental agreements, cancellations, and terminations.

The term does not include contracts which do not obligate a firm total dollar amount or do not name a fixed quantity, such as indefinite delivery-type contracts. However, orders against such contracts are to be reported as procurement actions.

n. **Record Count**

This includes the number of F1 and F2 records submitted for each fund source.

o. **Transaction Type**

The following codes are used to identify certain financial transactions:



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P - Used to designate all program support.

C - Used to designate Fund Source 3 (PY 91 and prior) center support transactions distributed from the Functional Carrier Account (992).

p. Carrier Account Credit Record

When a distribution is made from a carrier account, the carrier account credit record should contain a "Y" in this field for 992, 993, 994, 997, and 998 to enable NASA Headquarters to distinguish between carrier account purchases and issuances.

NOTE: Distributions from one carrier account to another as noted in FMM Appendix 9280-95A are not coded with a "Y" in the credit record.

q. Commitments, Obligations, Costs (Accrued), and Disbursements

Refer to FMM 9021-4 for definitions. All amounts should be reported in whole dollars. Current fiscal year commitments may be reported in a F2 record for all fund sources except 0, 1, 2, 12, 21, 22, 41, and 42.

r. Contract Purpose

This field is reserved for future use.

s. Work Status Code (Formerly Non-Work Code)

Refer to FMM 9321-17(13).

t. Nonreimbursable Work for Others Code

(1) This code identifies the NASA Center, Government agency, or commercial source which requests a NASA Center to perform work or service without reimbursement to the performing Center. Work or services funded by NASA's direct appropriation under a cost sharing arrangement should also be coded as nonreimbursable work for others.

(2) The accounting Center code of the Center requesting the work or the reimbursable code of the requesting organization should be inserted in the nonreimbursable work for others field.

u. Regular Time Hours

Refer to FMM 9321-17(14)

v. Overtime Hours

Refer to FMM 9321-17(15)

w. Hours of Scientists and Engineering Professionals

Refer to FMM 9321-17(16)



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9321-13 AGENCYWIDE CODING (UPN-S1-S2-S3-S4)

Financial data should be reported at the following levels:

- a. Research and Program Management (R&PM) for 1990 and prior program years may be reported at the UPN level when a program code is required. R&PM data for 1991 and thereafter (including the Mission Support portion for Personnel and Travel (MSPT)) should be reported at the lowest level of the program code when a program code is required. Non-programmatic R&PM, Office of Inspector General (OIG) data, and MSPT should have blanks in the UPN and subsidiary break fields.
- b. Science, Aeronautics and Technology (SAT), Human Space Flight (HSF), Research and Development (R&D), Space Flight, Control and Data Communications (SFCDC), National Aeronautical Facilities (NAF), Mission Support (MS) programmatic data other than MSPT, MS ROS data, and Trust Fund data for the latest 7 program years, program year 1977 and prior data for fund source 04, and program year 1987 data for fund source 15 should be reported to the lowest level of the program code. All other R&D, other SFCDC, and Trust Fund data for those years prior to the latest 7 years and unfunded transactions are required only at the UPN level.
- c. Disbursements for all funds except for C of F may be reported at the UPN level when a program code is required.
- d. Construction of Facilities data should be reported at the FPN level (including those portions in SAT, HSF, and MS).
- e. Centers may report at levels lower than those required; however, the data will be summarized by Headquarters to the appropriate level.

9321-14 PROGRAM YEAR ACCOUNTING

- a. Research and Program Management and Office of Inspector General activity should be reported by individual program year with 1990 and prior reported as 1990.
- b. Research and Development, Trust Fund, and Unfunded Transactions for program years 1977 and prior may be summarized and reported under program year 1977. Activity should be reported by individual program year with 1988 and prior reported as 1988.
- c. Space Flight, Control and Data Communications activity for fund source 14 and 16 should be reported by individual program year with 1988 and prior reported as 1988, except fund source 15 which is reported by individual program year for 1987, 1991, 1994.
- d. Construction of Facilities data for program years 1972 to the current program year should be reported by program year. Data for those years prior to 1972 may be summarized into program year 1971.



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- e. Science, Aeronautics and Technology data for program years 1995 and subsequent should be reported by individual program year (including that portion in Construction of Facilities).
- f. Human Space Flight data for program years 1995 and subsequent should be reported by individual program year (including that portion in Construction of Facilities).
- g. Mission Support data for program years 1995 and subsequent should be reported by individual program year (including those portions for Personnel and Travel (MSPT), and Construction of Facilities).
- h. National Aeronautical Facilities (NAF) data for program year 1995 and subsequent should be reported by individual program year.

9321-15 FUNCTIONAL REPORTING REQUIREMENTS

The reporting of all functional activities is required to be used as a stable base for tracking cost over periods of time. Transactions are required to be functionally coded in accordance with FMM 9321-2.

9321-16 CARRIER ACCOUNT PROCESS

- a. All SAT, HSF, MS, R&D, and SFCDC program support and Direct Program transactions processed through a carrier account must have a function at the time of distribution. The Common-Use Services Carrier Account (997) is used when the function is not known until the distribution is recorded.
- b. The 997 carrier account distributions for both program support and direct program transactions are recorded by function. The 997 distributions will appear as data directly charged, since the activity is not identified until the distribution has occurred.
- c. In order to derive total carrier account activity, year-to-date purchases as well as amounts distributed must be reported. Commitments, obligations, costs (carrier accounts 992, and 997 only), and disbursements may be credited to the carrier account without regard to contract number.
- d. The techniques for distributions of the carrier accounts must be documented by the Center and approved by the Director, Financial Management Division, NASA Headquarters. The collection of data must be part of the basic accounting system. To assure the validity of data being reported, a clear and logical audit trail must be established as an integral part of recording the accounting transactions.
- e. Carrier accounts can be funded by either Fund Source 4 or 14 for PY 1994 and Prior or FS-29, 34, and 48 for PY 1995 and subsequent.
- f. Detailed procedures relative to the operation of carrier accounts are described in FMM 9280.



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9321-17 **PERSONNEL AND LABORHOURS**

- a. This section covers the application of personal services funds and the related laborhours to the benefitted Agencywide programmatic/nonprogrammatic code and function codes listed in FMM 9100. All laborhour data should be rounded to the nearest whole hour. The following definitions should be used to provide the necessary data.

- (1) **Personnel Costs.** This includes all personal services funds as defined in FMM 9120 and received by means of allotment from NASA Headquarters. All Center labor will be further subdivided and reported under the following categories: Center Support (including Research Operations Support), Program Support (including Engineering and Technical Base), and Direct Program (see FMM 9321-2(a) thru 2(d)).

- (2) **Personnel Base.** The personnel base for which labor data will be reported is the NASA Center's paid personnel complement accrued through the end of the reporting period.

Personnel complement means the total of employees financed by NASA funds and includes:

- (a) Employees directly compensated by NASA that are charged to the personnel ceiling for the Agency; and
 - (b) All other employees (including military personnel) detailed to NASA by other departments or agencies for whose services NASA reimburses such other departments or agencies concerned.
- (3) **Laborhours.** Includes both non-productive and productive hours as defined below.
 - (4) **Non-Productive Hours.** This category represents the actual and accrued hours in a nonwork status (leave, holidays, etc.) of personnel included in the personnel base. Non-productive hours should be charged to UPN 038 and function code 10-09-00 (Other Civil Service Costs).
 - (5) **Productive Hours.** This represents actual and accrued hours in a work status, including overtime of personnel included in the personnel base. Productive hours should be charged to the appropriate function and programmatic/non-programmatic codes.
 - (6) **Reimbursable Detail.** This category represents the number of actual and accrued laborhours and related financial data for employees detailed to NASA by other departments or agencies for which reimbursement is required.



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- (7) **Personnel Benefits.** This category represents the cost of such items as the Government's share of employee group life and health insurance, and contributions under the Civil Service Retirement System, the Federal Employees Retirement System and Federal Insurance Contributions Acts. The costs should be reported utilizing object class 12XX, thru 17XX, UPN 037, and function code 10-09-00 (Other Civil Service Costs).
- (8) **Consultants and Experts.** This includes the actual and accrued productive hours of employees specifically appointed as consultants or experts. The costs should be reported under the appropriate UPN (080-085) and function code 10-08-03 (Other General and Administrative Support Services).
- (9) **Severance Pay.** This includes payments made to former employees involuntarily separated from employment. The costs should be reported utilizing object class 1312, function code 10-09-00 (Other Civil Service Costs) and a blank or zeroes for the UPN.
- (10) **Awards.** This category includes the cost of cash payments under the Incentive and Space Act Awards Programs (i.e., cash awards for beneficial suggestions). The costs should be reported utilizing object class 117X, function code 10-09-00 (Other Civil Service Costs) and a blank or zeroes for the UPN.
- (11) **Unemployment Compensation.** This includes unemployment compensation benefit costs reimbursed through the Department of Labor to the states for former NASA employees. The costs should be reported utilizing object class 1313, function code 10-09-00 (Other Civil Service Costs) and a blank or zeroes for the UPN.
- (12) **Object Class Code.** The object class codes and definitions are contained in FMM Appendix 9121-57A.
- (13) **Work Status Code:**
- 0 Productive Hours and Personnel Benefits
 - 1 Non-productive Hours (leave, holidays, etc.)
 - 2 Reimbursable Detail Hours
- (14) **Regular Time Hours.** These are the number of actual and accrued laborhours of regular time effort of NASA and reimbursable detail personnel charged against the activity through the end of the reporting period.
- (15) **Overtime Hours.** These are the number of actual and accrued productive hours of overtime effort of NASA and reimbursable detail personnel charged against the activity through the end of the reporting period.



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- (16)**Hours of Scientific and Engineering Professionals.** These are the number of actual and accrued productive hours (both regular and overtime combined) of professional NASA and reimbursable detail personnel already included in the regular time and overtime hours fields. This category includes professionals in Aerospace Technology (AST) engaged in aerospace research, development, operation, and related work, including the groups defined as "700" and "900" in NASA position classification structure and the scientific and engineering professionals classified under group "200."
- (17)**Obligations/Costs.** These are the current fiscal year obligations and costs accrued through the end of the reporting period.
- (18)**Disbursements.** These are the total disbursements for the current fiscal year regardless of the year or month in which the transactions were originally obligated. Disbursements are cash or check payments, net of refunds, as reported in account 3260 of the general ledger.
- b. All Centers receiving Fund Source 1, 12, 41, and 21 authority from NASA Headquarters and/or Fund Source 1, 12, 41, and 21 subauthorizations from other Centers will prepare and submit data on personnel costs and laborhours.
- (1) Financial and laborhour data should be identified for the current program year in accordance with the Agencywide coding structure. This will provide for identification of laborhours and related financial data by programmatic code/nonprogrammatic and/or function code as appropriate and by fund source: 01 and 12 for R&PM, 41 for MS, and 21 for OIG. Reimbursable work and work performed for others on a nonreimbursable basis will be separately identified.
- (2) Financial data should be reported for prior program years but laborhour data will not.
- c. A separate record should be included in the report showing the laborhours for the current program year of reimbursable detail personnel included in regular time, overtime, time of scientists and engineers, obligations, costs, and disbursements. Use zeros for the UPN-S1-S2-S3-S4 and insert "2" in the work status code field. The laborhours and dollars shown in this record should not be included in the F4 control record totals, since it has been included in the other project records.

9321-18 GUIDELINES FOR PROCESSING AND CODING TRANSACTIONS

The guidelines in FMM Appendix 9321-18A should be used for processing labor, travel, and procurement transactions and those in FMM Appendix 9321-18B for identifying the program code, function, and transaction type code requirements.



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9321-19 CONTRACT TRANSFERS

There will be instances when a contract is initiated by a Center and later another Center assumes the procurement administration and/or fiscal accounting. The transferring Center should retain the liquidated obligations in its accounts and the transferee should account for the unliquidated obligations on the contract. The FACS report prepared by the transferee will cover only the commitments, obligations, costs, and disbursements on its accounting records. To assist the procurement officer of the transferee's Center to prepare subsequent contractual records, the transferor will forward a copy of the applicable contractual record to the transferee at the time of the transfer.

9321-20 EDITS

- a. The field editing criteria used by Headquarters are contained in Part III.
- b. Centers will ensure that when a financial (F) record is submitted on an initially reportable contract that the procurement portion of the contract is reported in the NASA Procurement Management System (NPMS). NASA Headquarters will make an initial edit to ensure no data are lost in transmission and allow the Centers to correct errors before entering the data into the NASA Headquarters master file.



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Financial Record Element Reporting Matrix

			Current FY							
			F1	F1	F1	F2	F2	FB	F2	F2
			FS 3-8, 11, 14-16 23-30, 34-40, 43-51, & T	FS 1,12, 21,41	FS 2,22, 21,41	FS0	FS 1,12, 21,41	FS 1,12, 21,41	FS 2, 22,42	FS 3-8, 11, 14-16 23-30, 34-40, 43-51, & OT
Item NO.	Record Element	Item Size								
1	Type of Record F1, F2, FB, F3, F4	2	X	X	X	X	X	X	X	X
2	Report as of Date (YYMMDD)	6								
3	Contract/Grant PO No.	11	X	X	X					
4	Procure.Placement Code (PPC)	2	X	X	X					X
5	UPN-S1-S2-S3-S4 or FPN	11	X	X	X	X	X		X	X
6	Acct. Installation No. (AIN)	2	X	X	X	X	X	X	X	X
7	Functional Code	6	X	X	X		X		X	X
8	Program Year	2	X	X	X	X	X	X	X	X
9	Method of Authorization (MA)	2	X	X	X	X	X	X	X	X
10	Reimbursable Code	2	X	X	X	X	X	X	X	X
11	Fund Source (FS)	2	X	X	X	X	X	X	X	X
12	Obj. Class (OC)	4	X	(2)X	X	X	(2)X	X	X	X
13	No. of Procurement Actions	6	X							X
14	Record Count	6	X							
15	Transaction Type	1	X	X	X	X	X		X	X
16	Carrier Cred. Rec.	1	X							X
17	Commitments	11	(1)X							(1)X
18	Obligations	11	X	X	X		X	X	X	X
19	Costs	11	X	X	X	X	X	X	X	X
20	Disbursements	11	X	X	X		X	X	X	X
21	Contract Purpose	1								
22	Work Status Code	1		X			X			
23	Nonreimburs. Work for Others Code	2	X	X	X		X		X	X
24	Regular Time	8		X			X			
25	Overtime	8		X			X			
26	Time of Scientist and Engineers	8		X			X			

(1) Commitments for individually reportable and non-individually reportable contracts may be reported by AWCS in the F2 record.

(2) Fill with zeros and submit an FB record in addition to the F2 record, if the object class code cannot be related to the AWCS for fund source 1 or 41.

Note: Submit a separate F4 control record for each fund source.



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Financial Record Element Reporting Matrix - Continued

			CFI	Control							
			F3	F4	F4	F4	F4	F4	F4	F4	F4
					FS 1,12, 21,41	FS 2, 22 & 42	FS 3, 23	FS 4, 11, 29, 34, 43, & 48-51	FS 5-8, 24-28, 30,35, 36-40, 44-47	FS 14-16	FS 0T
Item NO.	Record Element	Item Size									
1	Type of Record F1, F2, FB, F3, F4	2	X	X	X	X	X	X	X	X	X
2	Report as of Date (YYMMDD)	6		X	X	X	X	X	X	X	X
3	Contract/Grant PO No.	11	X								
4	Procure.Placement Code (PPC)	2									
5	UPN-S1-S2-S3-S4 or FPN	11									
6	Acct. Installation No. (AIN)	2	X	X	X	X	X	X	X	X	X
7	Functional Code	6									
8	Program Year	2									
9	Method of Authorization (MA)	2									
10	Reimbursable Code	2									
11	Fund Source (FS)	2		X	X	X	X	X	X	X	X
12	Obj. Class (OC)	4									
13	No. of Procurement Actions	6					X	X	X	X	X
14	Record Count	6		X	X	X	X	X	X	X	X
15	Transaction Type	1									
16	Carrier Cred. Rec.	1									
17	Commitments	11					X	X	X	X	X
18	Obligations	11	X		X	X	X	X	X	X	X
19	Costs	11	X	X	X	X	X	X	X	X	X
20	Disbursements	11	X		X	X	X	X	X	X	X
21	Contract Purpose	1									
22	Work Status Code	1									
23	Nonreimburs. Work for Others Code	2									
24	Regular Time	8			X						
25	Overtime	8			X						
26	Time of Scientist and Engineers	8			X						

- (1) Commitments for individually reportable and non-individually reportable contracts may be reported by AWCS in the F2 record.
- (2) Fill with zeros and submit an FB record in addition to the F2 record, if the object class code cannot be related to the AWCS for fund source 1 or 41.

Note: Submit a separate F4 control record for each fund source.



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Guidelines for Processing Labor Transactions

1. Direct program labor should be identified to a project and a function code.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
640-01-04	40-00-00	1, 12, or 41	Blank	Blank

2. Program support labor should be identified to a project and a function code.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
826-23-00	20-04-21	1, 12, or 41	Blank	P

3. Center support labor should be identified to a function code only.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
Blank	20-01-00	1, 12, 21, or 41	Blank	Blank

4. Other center support should be identified to a UPN less than 100 and a function code.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
037-00-00	10-09-00	1, 12, 21, or 41	Blank	Blank
038-00-00	10-09-00	1, 12, 21, or 41	Blank	Blank
081-00-00	10-08-03	1, 12, 21, or 41	Blank	Blank



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Guidelines for Processing Travel Transactions

1. Direct program travel should be identified to a project and a function code.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
826-23-00	40-00-00	2, 12, or 42	Blank	Blank

2. Program support travel should be identified to a project and a function code.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
504-09-02	30-06-00	2, 12, or 42	Blank	Blank

3. Center support travel should be identified to a function code only.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
Blank	10-01-07	2, 12, 22, or 42	Blank	Blank

4. Other center support should be reported under a UPN less than 100 and a function code.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
081-00-00	10-08-03	2, 12, 22, or 42	Blank	Blank



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Guidelines for Processing Procurement Transactions

1. A functional item may be charged directly against either a center support or programmatic code at the time of purchase and need not be processed through the 992 or 997 carrier account. In these instances, a function code must be included in the record.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
915-07-00	30-09-21	4, 14, 15, 16, 29, 34, 48, 49, 50 or 51	Blank	Blank

2. If a functional item cannot be charged directly to center support and/or a programmatic code, it will be purchased in the 992 or 997 carrier account.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
992-00-00	30-02-33	4, 14, 29, 34, 48, 49, 50, or 51	Blank	Blank
997-00-00	Blank	4, 14, 29, 34, 48, 49, 50, or 51	Blank	Blank

3. If distribution from the functional carrier account (992) is to a project, the function will be identified in the distribution record, and will be coded with a transaction type P.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
992-00-00	30-02-23	4, 14, 29, 34, 48, 49, 50, or 51	Y	Blank
641-22-00	30-02-23	4, 14, 29, 34, 48, 49, 50, or 51	Blank	P

4. Distribution from any carrier account to center support will identify the function.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
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992-00-00	30-02-03	4, 14, 29, 34, 48, 49, 50, or 51	Y	Blank
282-00-00	30-02-03	43	Blank	Blank

5. If distribution from the common-use services carrier account (997) is to a project, the function will be identified in the distribution record.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
997-00-00	Blank	4, 14, 29, 34, 48, 49, 50, or 51	Y	Blank
641-14-05	30-080-21	4, 14, 29, 34, 48, 49, 50, or 51	Blank	Blank
677-22-11	20-04-23	4, 14, 29, 34, 48, 49, 50, or 51	Blank	P

6. If distribution from the common-use services carrier account (997) is to center support, the distribution will identify the function.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
997-00-00	Blank	4, 14, 29, 34, 48, 49, 50, or 51	Y	Blank
283-00-00	30-08-01	43	Blank	Blank

7. If distribution is from carrier account 993, 994, or 998, the distribution may be to carrier account 992 with a function.

Program Code	Function	Fund Source	C/A Credit	Trans. Type
998-0-00	Blank	4, 14, 29, 34, 48, 49, 50, or 51	Y (1)	Blank
843-20-00	30-02-21	4, 14, 29, 34, 48, 49, 50, or	Blank	P



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51				
840-12-00	40-00-00	4, 14, 29, 34, 48, 49, 50, or 51	Blank	Blank
283-00-00	30-10-03	43	Blank	Blank
992-00-00	20-09-04	4, 14, 29, 34, 48, 49, 50, or 51	Blank	Blank

(1) Distribution between carrier accounts should not have a “Y” in the C/A credit record.



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Guidelines for Identifying Code Requirements

Fund Source 1, 21,41	Program Code UPN-S1-S2-S3-S4	Function Code	Transaction Type
Direct Program Labor, FS-1 Only	Yes	Yes	
Program Support Labor, FS-1 Only	Yes	Yes	
Center Support Labor	No	Yes	P
Other Center Support	Yes	Yes	

Fund Source 2, 22, 42	Program Code UPN-S1-S2-S3-S4	Function Code	Transaction Type
Direct Program Travel, FS-2 Only	Yes	Yes	
Program Support Travel, FS-2 Only	Yes	Yes	
Center Support Labor	No	Yes	P
Other Center Support	Yes	Yes	

Fund Source 3, 23, 43	Program Code UPN-S1-S2-S3-S4	Function Code	Transaction Type
Center Support Directly Charged, ROS UPN	Yes	Yes	
Center Support from 993, 994, 997, 998 C/A	Yes	Yes	
Center Support from 992 C/A	Yes	Yes	



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Fund Source 4, 14, 15, 16 29, 34, 48, 49, 50, 51, and 0T	Program Code UPN-S1-S2-S3-S4	Function Code	Transaction Type
Direct Program	Yes	Yes	
Program Support Directly Charged	Yes	Yes	P
Program Support from 992	Yes	Yes	P
Program Support from 997	Yes	Yes	P
Program Support from 993, 994, 998	Yes	Yes	P

Fund Source 1, 21	Program Code UPN-S1-S2-S3-S4	Function Code	Transaction Type
992 C/A Purchase	Yes	Yes	
992 C/A Credit Card	Yes	Yes	Y
Common-Use Services (997) C/A Purchase	Yes	No	
Common-Use Services (997) C/A Functional Credit	Yes	No	Y
C/A 993, 994, 998 Purchase	Yes	No	
C/A 993, 994, 998 Credit	Yes	No	Y



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FMM 9321 - FINANCIAL AND CONTRACTUAL STATUS (FACS)

PART II PROCUREMENT

9321-50 GENERAL

This part describes the procurement portion of the FACS systems and how it relates to finance. When an award is made, the obligating document is forwarded to the accounting office. The procurement office shall assign a Procurement Placement Code (PPC)(see FMM Appendix 9321-50F) to all obligating documents, reportable and nonreportable. Procurements that are not individually reportable will be identified by the pertinent procurement placement code entered by finance in the FACS database. The information on each individually reportable procurement is entered into the Acquisition Management Systems (AMS) via the NASA Form 507 Series (see FMM Appendix 9321-50A through 50E). This data is transmitted electronically to Headquarters by the fifth working day of each month. The data is edited and merged with the financial data submitted by each Center. The contract number is the key for merging and must be input the same in both the financial and procurement systems.

9321-51 INDIVIDUALLY REPORTABLE PROCUREMENT ACTIONS

The levels at which procurements are individually reportable are as follows:

- a. All contracts regardless of dollar obligation amount;
- b. All grants, cooperative agreements and space act agreements;
- c. All delivery orders for supplies and services of more than \$25,000;
- d. All intragovernmental procurements of more than \$25,000;
- e. All contracts and purchase orders covering advisory and assistance services.

9321-52 SPECIAL PROCUREMENT PLACEMENT CODE (PPC) INSTRUCTIONS

- a. The Accounting copy for grants shall be coded with PPC's BT, DT, KT, NT, RT, ST, TT, WT, XT or YT and are reportable.
- b. The Accounting copy for cooperative agreements shall be coded with PPC's BR, DR, KR, NR, RR, SX, TR, WX, XR or YR and are reportable.



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- c. The Accounting copy for space act agreements shall be coded with PPC's BH, DH, KH, NH, RH, SW, TH, WW, XH or YH and are reportable.
- d. The Accounting copy for procurement awards funded through the Small Business Innovation Research (SBIR) program shall be coded with PPC 'HS' and are reportable.
- e. The Accounting copy on all procurement actions of \$25,000 and under to "Disadvantaged Business Firms" shall be coded with a second letter 'M' of the PPC, e.g., BM, KM, etc.
- f. The Accounting copies on all procurement actions of \$25,000 and under to "Women-owned Business Firms" shall be coded with a second letter 'W' of the PPC, e.g., BW, KW, etc.



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POST CICA PROCUREMENT PLACEMENT CODE MATRIX



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FMM 9321 - FINANCIAL AND CONTRACTUAL STATUS (FACS)

PART III AUTOMATIC DATA PROCESSING (ADP)

9321-80 GENERAL

- a. This section includes the data items, edit rules, and record formats to be used in submitting FACS data to NASA Headquarters.
- b. Centers will perform prescribed edits prior to NDM Transmission of FACS data to NASA Headquarters. Errors are to be corrected and corrected data will be included in the monthly submissions. The edits will be repeated at NASA Headquarters to ensure accuracy and completeness of the data submitted by Centers. Centers will coordinate with Code BFB to correct online any error records on the FACS edit report.
- c. NASA Headquarters has programmed the edits in ANSI-COBOL. A copy of the compiled program listing may be obtained via Network Data Mover (NDM) using the FACFnnX user-ID, where 'nn' is your Center code. A copy of the tables file and the Agencywide Coding System (AWCS) may also be obtained via NDM. The dataset names are as follows:

(1) FACF.BBF220CX.LIST

(2) FACF.PROD.TABLES

(3) FACF.PROD.AWCS

9321-81 FINANCIAL TAPE DESCRIPTION

Centers not able to transmit financial data via NDM, may submit financial data on magnetic tape using the following specifications:

- a. Size - one-half inch
- b. Recording Density -1600 BPI or 6250 BPI
- c. Parity - even
- d. Recording Channels/Mode - nine-track EBDIC
- e. Tape Internal Labels - Standard Label
- f. Tape External Labels
 - (1) BBC 520-02 (FACS) for nine track



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- (2) Reel (volume number) of (number) reels
- (3) Contents: FACS Financial Data
- (4) Data nine-channel 1600 BPI or 6250 BPI as of _____ From (Center name and number)
- g. The Financial Management Office is responsible for mailing.
- h. Return of Tapes - An exchange tape(s) will be returned to each Center the following month.
- i. No hard copy of the report is required.
- j. Special Modes of Transmission - Centers will transmit financial data via NDM using the following NDM commands:

```

FACSHQ      PROCESS      PNODE=XXXXXX
                                SNODE=HQNDM
                                HOLD=NO
                                NOTIFY=XXXXXX
                                SNODEID=(user-ID,password)
COPYSTEP     COPY        FROM (PNODE DSN=yourname, DISP=OLD,
                                (local dataset attributes))
                                TO (SNODE DSN=FACF,INPUT,DATAnn,
                                DISP=(NEW,CATLG,DELETE),
                                UNIT=TAPEHI,
                                DCB=(RECFM=FB,LRECL=138,
                                BLKSIZE=1380)
                                LABEL=RETPD=30)
                                IF (COPYSTEP NE 0) THEN
                                    EXIT
                                ELSE
STEP02      RUN JOB (DSN=FACF,LIB,CNTL(FINnn)) SNODE
                                EIF

```

Where 'nn' must be replaced by the center code. Some fields, such as PNODE, need to be modified by the different Centers as appropriate.

A physical tape may be sent only when unable to utilize NDM.

- k. Negative Fields - Negative fields must be signed in the zone bits of the low order character.

9321-82 FINANCIAL TAPE LOGICAL RECORD DESCRIPTION

- a. Format - Fixed length
- b. Logical Record Length - 138 characters
- c. Blocking Factor - 10 records (or 1380 characters) per block



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- d. Record Sequence - The FACS financial data set may be sequenced in whatever order most convenient to the reporting Center.

9321-83 FINANCIAL RECORD CONTENT SHEETS

See the following pages for the financial data set record content sheets:

- a. FMM Appendix 9321-83A - F1 Record
- b. FMM Appendix 9321-83B - F2 Record
- c. FMM Appendix 9321-83C - FB Record
- d. FMM Appendix 9321-83D - F3 Record
- e. FMM Appendix 9321-83E - F4 Record

9321-84 FINANCIAL DATA EDITS

- a. Centers are expected to verify all data and correct as many errors as possible before the FACS financial data is sent to NASA Headquarters. FMM Appendix 9321-84A lists the required financial data edits and classifies errors as fatal or non-fatal. The three data items common to all records (record type, accounting installation number, and costs) are listed in the first grouping of edits. The second through fifth groupings are for edits unique to record types F1, F2, FB, F3, and F4.
- b. The fatal/non-fatal classification is used at NASA Headquarters to call attention to error conditions pointed out in the NASA Headquarters edits. Fatal errors should be corrected first. A fatal error which is not corrected does not update the financial master file at NASA Headquarters.
- c. The following rules apply for justification of data fields:
 - (1) The following fields should be right-justified with a zero fill on the left:
 - (a) Fund Source;
 - (b) Number of Procurement Actions;
 - (c) Record Count;
 - (d) Dollar Fields; and
 - (e) Hour Fields.
 - (2) The following fields should be left-justified with zero fill on the right:
 - (a) UPN-S1-S2-S3-S4 or FPN; and
 - (b) Functional Code.
 - (3) The contract/grant/purchase order numbers should be filled with zeroes and/or blanks in accordance with FMM 9321-53b(2).



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9321-84A *Financial Data Edits*

Item No.	Item Name	Edit Rule	Fatal/ Non-Fatal
a. Edits for all Financial F Records			
1	Type of Record	Must be F1, F2, FB, F3, F4.	F
6	Accounting Installation No. (AIN)	Must be valid accounting installation number.	F
19	Costs	Must be numeric or zeros.	F
b. Edits for all F1 and F2 Records			
1	Type of Record	If record has an individually reportable PPC, record type, must be F1 unless only commitments exist on record.	NF
3	Contract No.	If record type is F1, the first five positions must be on contract prefix table.	F
4	Procurement Placement Code (PPC)	Must be on PPC matrix if obligations or procurement actions are non-blank and fund source is 3-9,11,14,15,16,23-30,34-40,43-51 or T except for fund source T with object classes 1111-2143. If FS = 1,2,12,21,22,41 or 42, record must first meet reportability criteria.	F
4	Procurement Placement Code (PPC)	If record ha fund source of 3-9,11,14,15,16,23-30,34-40,43-51 or T; obligations or procurement actions; and object class J-R code with alpha in the fourth position, PPC should be 96 or 98. If FS = 1,2,12,21,22,41 or 42, record must first meet reportability criteria.	NF
5	UPN	*For FS = 0; UPN = 001-999. FS = 1,2,12,41,42; UPN = 001-999 or blank. FS = 3,21-23; UPN 001-099 or blank. For FS = 4,9,11,14,15,16,29,34,43,48,49, 50 or T; UPN = 100-999.	F



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5	UPN	If FS = 1,21,41 and work status = 2; UPN should be 000.	F
5	UPN	If UPN = 992,993,994,997 or 998; FS must not be equal to 1,2,3,12,21,22,23, 41,42 or 43.	NF
5	UPN	FS 14, 15 & 16 UPN's except carriers must have UPN match with SFCDC UPN table.	F
5	S1-S2, S3-S4	Must match AWCS	NF
5	FPN	For FS = 5-8, 24-28,30,35-40,44-47 FPN = 1000-9999.	F
5	UPN	FS-4 UPN's except carriers must not match UPN's on SFCDC UPN table unless UPN can be used for FS 4, 14, 15 or 16.	F
5	UPN	If object class = 12XX, 14XX, 15XX, 16XX or 17XX UPN must be 037.	NF
5	UPN	If object class = 117X, 1312 or 1313, UPN must be blank or zeros.	NF
7	Function Code	Must match table at lowest level or blank. Must have function code if FS = 1,2,3,12,21,22,23,41,42,43, or UPN = 992 except for FS 1,21 or 41 work status 2 records or for record type FB.	NF
7	Function Code	If UPN = 037 or 038, function must be 10-09-00.	NF
7	Function Code	If UPN = 201-206 or 281-284, the FN level of the function code must be 10-09-00.	NF
7	Function Code	If object class = 117X, 12XX, 13XX, 14XX, 15XX, 16XX or 17XX, function code must be 10-09-00.	NF
7	Function Code	If fund source = 1,2,41,42 and function = 400000; UPN must be greater than 099, but not equal to 281-284 or 201-206.	NF



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7	Function Code	The combination of function code and fund source must agree with FACS table 09.	NF
7	Function Code	If fund source = 21,22 or 23, function must start with 10, 20 or 30 and UPN must be less than 100.	NF
7	Function Code	If the UPN is 992, the function code must start with 10,20,30 or 60.	NF
8	Program Year (PY)	Must be equal to or greater than 63. If FS = 1,2,3,21,22,23 must be 75 or greater. If FS = 41,42 or 43, PY must be 95 or greater.	F
8	Program Year (PY)	If UPN = 992,993,994,997 or 998, PY must be greater than 76 for FS 4, greater than 83 for FS 14 and greater than 86 for FS 15 or 16.	F
8	Program Year (PY)	FS 14, 15 & 16 UPN's, except carriers must have a program year match with year on SFCDC UPN table which includes valid program years for each FS 14, 15 & 16 UPN.	F
9	Method of Authorization (MOA)	Must be 00 or valid accounting Center.	F
10	Reimbursable Code	Must be valid reimbursable code or blank.	F
11	Fund Source	If F1, must be 1-9, 11,12, 14-16, 21-23, 24-30, 34-51 or T. If F2, must be 0-9, 11,12, 14-16, 21-23, 24-30, 34,51 or T.	F
11	Fund Source	If object class is 214K, FS should be 3,4,14,32 or 23.	NF
11	Fund Source	If object class is greater than 2100 & less than 2000 except 214K, FS should be 2, 22 or 42.	NF
12	Object Class (OC)	Must be on object table if record has FS 1-8, 14-16, 21-23, 24-28, 29-30, 34-35, 36-48, 49,50,51 or T and obligations or hours.	F
12	Object Class (OC)	If record has obligations or procurement actions and PPC is 96 or 98, must have	NF



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		alpha in last position (fourth).	
12	Object Class (OC)	If object class = 214K and FS = 4 or 14, then UPN must = 201-206.	NF
13	No. of Procurement Actions	Must be numeric or blanks.	F
15	Transaction Type	Must be C, P or blank. If C, FS must be 3.	NF
16	Carrier Account Credit Record	Must be Y or blank. If Y, UPN must be 992,993,994,997 or 998.	NF
17	Commitments	Must be numeric or zeros.	F
18	Obligations	Must be numeric or zeros.	F
19	Cost	Must be numeric or zeros.	F
20	Disbursements	Must be numeric or zeros.	F
22	Work Status Code	For FS = 1,21,41 must be 0, 1 or 2. If WS = 2, program year should be current program year.	F
23	Non-reimbursable Work for Other Codes	Must be valid accounting Center, reimbursable code or blank.	F
24	Regular Time Hours	For FS = 1,21,41 or T with object classes 1111-1169, must be numeric or blanks.	F
25	Overtime Hours	For FS = 1,21,41 or T with object classes 1111-1169, must be numeric or blanks.	F
26	Hours of Scientists & Engineering Professionals	For FS = 1,41 or T with object classes 1111-1169, must be numeric or blanks.	F

c. Edits for all FB Records

8	Program Year (PY)	Must be numeric and equal to or greater than 75.	F
9	Method of Authorization (MOA)	Must be 00 or valid accounting Center.	F



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10	Reimbursable Code	Must be valid reimbursable code or blank.	F
11	Fund Source	Must be 1,41 or 21.	F
12	Object Class (OC)	Must be on object class table.	F
18	Obligations	Must be numeric or zeros.	F
20	Disbursements	Must be numeric or zeros.	F

d. Edits for all F3 Records

3	Contract No.	The first five positions must be on contract prefix table.	F
18	Obligations	Must be numeric or zeros.	F
20	Disbursements	Must be numeric or zeros.	F

e. Edits for all F4 Records

11	Fund Source (FS)	Must be 0,1,2,3,4,5,11,12,14,15,16,21, 22,23,28,29,30,34,35,40-43,47-51 or T.	F
13	Number of Procurement Actions	For FS = 3-5, 14-16, 23,28,29,30, 34-35, 40,43,47-51 or T, must be numeric or blanks.	F
14	Record Count	Must be numeric.	F
17	Commitments	1/For FS = 3-5, 14-16, 23,28,29,30, 34-35, 40,43, 47-51 or T, must be numeric or zeros and = total of same field in all F1 and F2 records.	F
18	Obligations	1/For FS not = 0, must be numeric or zeros and = total of same field in all F1 and F2 records.	F
19	Costs	1/Must be numeric or zeros and = total of same field in all F1 and F2 records.	F
20	Disbursements	1/For FS not = 0, must be numeric or zeros and = total of same field in all F1 and F2 records.	F



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24	Regular Time Hours	1/For FS = 1, 21 or 41 must be numeric or blanks and = total of same field in all F2 records.	F
25	Overtime Hours	1/For FS = 1, 21 or 41 must be numeric or blanks.	F
26	Hours of Scientists & Engineering Professionals	1/For FS = 1 or 41 must be numeric or blanks.	F

1/Note: A separate record should be submitted by FS: 0,1,2,3 and 4; 5-8 as 5; 11,12, 24-28 as 28;14,15,16,21,22,23,29,30,34,35,36-40 as 40,41,42,43, 44-47 as 47, 48,49,50,51 and T, as applicable. Not included in the totals of the F4 record for FS 1, 21 and 41 will be the values from the F2 record with "2" in the work status code field and zeroes in UPN-S1-S2-S3-S4.



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FMM 9322 FINANCIAL HIGHLIGHT REPORT

9322-1 GENERAL

This section describes the agencywide system for the monthly reporting of summary financial and personnel data. The system provides NASA Headquarters and Center management with timely and concise financial and personnel status information in advance of the more detailed Financial and Contractual Status (FACS) and Consolidated Agency Personnel/Payroll System (CAPPS). reports.

9322-2 SYSTEMS COVERAGE

- a. The data for this report includes both the amounts recorded in the official Center accounting systems and estimates of unrecorded financial activity which will be included in month-end FACS and CAPPS reporting.
- b. The report covers activity under the Research and Development (R&D), Space Flight, Control and Data Communications (SFCDC), Office of Inspector General (OIG), Construction of Facilities (C of F), Human Space Flight (HSF), Science, Aeronautics and Technology (SAT), Mission Support (MS), and National Aeronautical Facilities (NAF) appropriations. The R&D, SFCDC, C of F, HSF, and SAT data includes appropriated funds only. MS data includes appropriated and reimbursable funds (FS 41 and 42 only).
- c. Centers receiving subauthorizations from another NASA Center are responsible for reporting commitment and obligation activity against such subauthorizations.
- d. The report also includes data on the funding of major contracts, disbursements, carrier accounts, consultant obligations and utility obligations.
- e. Station funds are the funds that Centers report with a Method of Authorization equal to 00 for inception-to-date or fiscal-year-to-date activity.

9322-3 REQUIREMENTS

- a. **GENERAL.** The required data can be accumulated on a worksheet for ease of transmittal. A copy of the worksheet is attached as FMM Appendix 9322-3A. Due to the emphasis placed on the Highlight data by NASA management, every effort should be made to identify and include activity not recorded in the Center accounting systems at the time the report is prepared, but will be included in the FACS and CAPPS month-end reporting.



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b. INSTRUCTIONS FOR WORKSHEET PREPARATION

- (1) **Human Space Flight (HSF), Mission Support (MS) and Science, Aeronautics and Technology (SAT) (Programmatic).** Report appropriated station funds and subauthorizations received. The data will reflect activity for funds received citing the current program year, the current program year - 1, and prior program years.
 - (a) **Current Program Year** - Report inception-to-date commitment and obligation activity by Unique Project Number (UPN), Method of Authorization and Program Year for the current program year.
 - (b) **Current Program Year - 1 - Beginning Fiscal Year 1996** - Report inception-to-date obligation activity by Unique Project Number (UPN), Method of Authorization and Program Year for the program year immediately prior to the current program year.
 - (c) **Prior Program Years - Beginning Fiscal Year 1997-** Report fiscal-year-to-date obligation activity at the appropriation level for MS, HSF and SAT, for program years prior to the current program year minus 1.
- (2) **Construction of Facilities (C of F) Under Human Space Flight (HSF), Science, Aeronautics and Technology (SAT), and Mission Support (MS), National Aeronautical Facilities (NAF).** Report appropriated station funds and subauthorizations received for each appropriation. The data reported will be by Program Year and Method of Authorization and will include fiscal-year-to-date obligation activity. Program year data will be reported separately for the current program year and each of the preceding 4 program years, with all other prior program years combined.
- (3) **Construction of Facilities (C of F) (1994 and prior).** Report appropriated station funds and subauthorizations received. The data reported will be by Program Year and Method of Authorization and will include fiscal-year-to-date obligation activity. Program year data will be reported separately for current year minus 4 program years, with all other prior program years combined.
- (4) **Mission Support (Fund Source 41 and 42) and Office of Inspector General (OIG).** Report appropriated and reimbursable station funds and subauthorizations received by Method of Authorization, Fund Source, and 2-digit Summary Function Code for the current program year fiscal-year-to-date obligation activity.
- (5) **Carrier Accounts.** Report separately by the financing appropriation (R&D, SFCDC, SAT, HSF, and MS), if applicable, fiscal-year-to-date commitment and obligation activity for purchases and distributions to benefitting projects. Data will be reported by carrier UPN and FS 4, 14, 29,34, and 48 with all program years combined. Centers should run out the R&D and SFCDC accounts as soon as possible.



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- (6) **Disbursements.** Report fiscal-year-to-date net disbursements by appropriation. Disbursement data excluding OIG should be reported on the same basis as the net disbursements reported in the Statement of Transactions, SF 224 report, i.e., net of refunds and reimbursements (FMM 9344).
- (7) **Consultant Obligations and Utilities Obligations**
 - (a) **Consultant Obligations -** Report fiscal-year-to-date obligations incurred for all consultant activities funded by the current program year Mission Support appropriation (Fund Sources 41, 42 and 43) and Office of Inspector General (OIG) appropriation (Fund Sources 21, 22, and 23).
 - (b) **Utilities Obligations -** Report fiscal-year-to-date obligations funded by all appropriations for utilities reported under summary FMS function code 20-06-00 (excluding 20-06-07, Operation and Maintenance).
- (8) **Research and Development (R&D) and Space Flight, Control and Data Communications (SFCDC).** Report fiscal-year-to-date obligation activity at the appropriation level for program years 1994 & prior and no-year appropriations as prior program years.
- (9) **Major Contracts - R&D and SFCDC.** Report each contract having total obligation increases or decreases of \$5 million or more during the month at the UPN level. Data will be reported by UPN, Contract Number, Contractor Name, and Obligations (incurred during the month). Carrier account contracts should also be included in this category.
- (10) **Major Contracts - C of F (Program Year 1994 and Prior).** Report each C of F contract having total obligation increases or decreases of \$2 million or more during the month at the program year FPN level. Data will be reported by Program Year, FPN, Contract Number, Contractor Name, and Obligations (incurred during the month).
- (11) **Major Contracts - HSF, MS, and SAT (Programmatic).** Report by each contract having total obligation increases or decreases of \$5 million or more during the month at the UPN level. Data will be reported by UPN, Contract Number, Contractor Name, and Obligations (incurred during the month). Carrier account contracts should also be included in this category.
- c. **Major Contracts - HSF, MS, NAF, and SAT (C of F).** Report as a separate line item, each C of F contract having total obligation increases or decreases of \$2 million or more during the month at the FPN level. Data will be reported by program year, FPN, Contract Number, Contractor Name, and Obligations (incurred during the month).
- d. **VARIANCES.** Increases or decreases of \$100 thousand or more per line item identified on or before the fifth workday of the month should be faxed promptly to the Director, Financial Management Division, NASA Headquarters, Code BFB.



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9322-4 SUBMISSION

- a. **DUE DATES.** Centers will transmit the requested data to the Director, Financial Management Division, NASA Headquarters, Code BFB, by noon (local Center time) on the next-to-last workday of the month. The due date for the September 30 report will be prescribed annually in FMM Appendix 9391-1A.
- b. **FORM OF SUBMISSION**
 - (1) Centers will transmit data electronically into the Headquarters data base by utilizing remote terminals. Instructions relating to terminal use and input of data are contained in the "Financial Highlight/Preliminary Accrued Cost On-Line System, User's Guide."
 - (2) Centers as a backup will telephonically transmit the data to the Director, Financial Management Division, NASA Headquarters, Code BFB. The worksheet described in paragraph 3 above can be used as a guide to transmit the required data.



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9322-3A HIGHLIGHT REPORT

(Dollars in Thousands)

1. HUMAN SPACE FLIGHT (HSF) APPROPRIATED FUNDS

a. CURRENT PROGRAM YEAR (Programmatic) (Inception-to-date)

<u>UPN</u> <u>Station Funds</u>	<u>MOA</u>	<u>Program</u> <u>Year</u>	<u>Inception-</u> <u>to-Date</u> <u>Commitment</u>	<u>Inception-</u> <u>to-date</u> <u>Obligations</u>
507	00	XX	XXX	XXX
580	00	XX	XXX	XXX
Total Station Funds:			XXXX	XXXX

Subauthorizations Recieved

507	21	XX	XX	XX
507	23	XX	XX	XX
Total Subauthorizatons:			XXX	XXX
Total HSF			XXXX	XXXX

b. CURRENT PROGRAM YEAR -1 (Programmatic) (Inception-to-date).

Same format as the current program year except the program year would be the year immediately preceding the year in 1a. above.

c. PRIOR PROGRAM YEARS. Fiscal-year-to-date obligations for program years prior to the current program year -1.

<u>Obligations</u>
Expired Years
XXXXXX



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2. SCIENCE, AERONAUTICS AND TECHNOLOGY (SAT) APPROPRIATED FUNDS

a. CURRENT PROGRAM YEAR (Programmatic) (Inception-to-date)

<u>UPN</u> <u>Station Funds</u>	<u>MOA</u>	<u>Program</u> <u>Year</u>	<u>Inception-to-</u> <u>Date</u> <u>Commitment</u> <u>\$</u>	<u>Inception-</u> <u>to-date</u> <u>Obligations</u>
242	00	XX	XXX	XXX
410	00	XX	XXX	XXX
947	00	XX	XXX	XXX
Total Station Funds:			XXXX	XXXX

Subauthorizations Recieved

410	21	XX	XX	XX
410	23	XX	XX	XX
466	72	XX	XX	XX
Total Subauthorizatons:			XXX	XXX
Total SAT			XXXX	XXXX

b. CURRENT PROGRAM YEAR -1 (Inception-to-date). Same format as the current program year except the program year would be the year immediately preceding the year in 1a. above.

c. PRIOR PROGRAM YEARS. Fiscal-year-to-date obligations for program years prior to the current program year -1.

<u>Expired Years</u>	<u>Obligations</u>
	XXXXXX



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3. MISSION SUPPORT (MS) APPROPRIATED FUNDS

a. CURRENT PROGRAM YEAR (Programmatic)(Inception-to-date)

<u>UPN</u> <u>Station Funds</u>	<u>MOA</u>	<u>Program</u> <u>Year</u>	<u>Inception-to-</u> <u>Date</u> <u>Commitment</u> <u>\$</u>	<u>Inception-</u> <u>to-date</u> <u>Obligations</u>
217	00	XX	XXX	XXX
218	00	XX	XXX	XXX
Total Station Funds:			XXXX	XXXX
<u>Subauthorizations Recieved</u>				
217	21	XX	XX	XX
218	23	XX	XX	XX
Total Subauthorizatons:			XXX	XXX
Total MS			XXXX	XXXX

b. CURRENT PROGRAM YEAR -1 (Inception-to-date). Same format as the current program year except the program year would be the year immediately preceding the year in 3a. above.

c. PRIOR PROGRAM YEARS. Fiscal-year-to-date obligations for program years prior to the current program year -1.

	<u>Obligations</u>
Expired Years	XXXXXX



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4. CONSTRUCTION OF FACILITIES (C OF F)

a. HUMAN SPACE FLIGHT (HSF), SCIENCE, AERONAUTICS AND TECHNOLOGY (SAT), MISSION SUPPORT (MS), AND NATIONAL AERONAUTICAL FACILITIES (NAF) CONSTRUCTION OF FACILITIES

Report fiscal-year-to-date activity format as 4b. below for applicable years.

b. PROGRAM YEAR 1994 AND PRIOR

Program Year	<u>MOA</u>	<u>Fiscal-Year- to-Date Obligations</u>
<u>Appropriated Funds</u>		
<u>Station Funds</u>		
Current PY	00	XX
CPY-1	00	XXX
CPY-2	00	XX
CPY-3	00	XX
CPY-4	00	XX
CPY-5 & Prior	00	XX
Total Station Funds:		XXXX
<u>Subauthorizations Received</u>		
	76	XX
	51	XX
Total Subauthorizations:		XXX
Total C of F:		XXXX



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5. MISSION SUPPORT (MS) - Fund Sources 41 and 42

<u>MOA</u>	<u>Fund Source</u>	<u>Function</u>	<u>Obligations</u>
<u>Appropriated Funds</u>			
<u>Station Funds</u>			
00	41	10	XXX
00	41	20	XXX
00	42	10	XX
Total Station Funds:			XXXX
<u>Subauthorizations Received</u>			
10	42	10	XX
62	42	20	XX
72	42	10	XX
Total Subauthorizations Received:			XXX
Total Appropriated Funds:			XXXX
<u>Reimbursable Funds</u>			
00	41	10	XX
00	42	20	XX
Total Reimbursable Funds:			XXX
Total MS:			XXXX

6. OFFICE OF INSPECTOR GENERAL (OIG) - The same reporting format used for MS above will also be used for the OIG.

7. CONSULTANT OBLIGATIONS AND UTILITIES OBLIGATIONS

a. Consultant Obligations - Separate reports will be prepared for OIG and MS appropriations. User will be prompted for consultant obligations for both appropriation types.

Consultant Obligations (OIG)	<u>XXXX</u>
Consultant Obligation (MS)	<u>XXXX</u>

b. Utilities Obligations - No appropriation identity is necessary.

Utilities Obligations	<u>XXXX</u>
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8. RESEARCH AND DEVELOPMENT (R&D). Fiscal-year-to-date obligations for program years prior to the current program year -1.

	<u>Obligations</u>
Expired Years	XXXX
Program Year 1977 and Prior	XXXX

9. SPACE FLIGHT, CONTROL AND DATA COMMUNICATIONS (SFCDC).

The prior program years data will also be divided into multi-year and no-year fiscal-year-to-date obligations.

	<u>Obligations</u>
Expired Years for Multi-Year	XXXX
No-Year data for program years prior to the current year -1	XXXX

10. CARRIER ACCOUNTS

a. CARRIER ACCOUNTS - HSF (Fiscal-year-to-date transactions)

<u>UPN</u>	<u>FS</u>	<u>Purchases</u>		<u>Distributions</u>	
		<u>Commitment</u>	<u>Obligatons</u>	<u>Commitment</u>	<u>Obligations</u>
		<u>\$</u>		<u>\$</u>	
992	34	XX	XX	XX(-)	XX(-)
993	34	XX	XX	XX(-)	XX(-)
994	34	XX	XX	XX(-)	XX(-)
997	34	XX	XX	XX(-)	XX(-)
998	34	XX	XX	XX(-)	XX(-)
Total:	34	<u>XXX</u>	<u>XXX</u>	<u>XXX(-)</u>	<u>XXX(-)</u>

b. CARRIER ACCOUNTS - MS (Fiscal-year-to-date transactions) - Multi-Year

<u>UPN</u>	<u>FS</u>	<u>Purchases</u>		<u>Distributions</u>	
		<u>Commitment</u>	<u>Obligatons</u>	<u>Commitment</u>	<u>Obligations</u>
		<u>\$</u>		<u>\$</u>	
992	48	XX	XX	XX(-)	XX(-)
993	48	XX	XX	XX(-)	XX(-)
994	48	XX	XX	XX(-)	XX(-)
997	48	XX	XX	XX(-)	XX(-)
998	48	XX	XX	XX(-)	XX(-)
Total:	48	<u>XXX</u>	<u>XXX</u>	<u>XXX(-)</u>	<u>XXX(-)</u>



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c. CARRIER ACCOUNTS - SAT (Fiscal-year-to-date transactions)

<u>UPN</u>	<u>FS</u>	<u>Purchases</u>		<u>Distributions</u>	
		<u>Commitment</u>	<u>Obligatons</u>	<u>Commitment</u>	<u>Obligations</u>
		<u>\$</u>		<u>\$</u>	
992	29	XX	XX	XX(-)	XX(-)
993	29	XX	XX	XX(-)	XX(-)
994	29	XX	XX	XX(-)	XX(-)
997	29	XX	XX	XX(-)	XX(-)
998	29	XX	XX	XX(-)	XX(-)
Total:	29	<u>XXX</u>	<u>XXX</u>	<u>XXX(-)</u>	<u>XXX(-)</u>

d. CARRIER ACCOUNTS - R&D (Fiscal-year-to-date transactions)

<u>UPN</u>	<u>FS</u>	<u>Purchases</u>		<u>Distributions</u>	
		<u>Commitment</u>	<u>Obligatons</u>	<u>Commitment</u>	<u>Obligations</u>
		<u>\$</u>		<u>\$</u>	
992	04	XX	XX	XX(-)	XX(-)
993	04	XX	XX	XX(-)	XX(-)
994	04	XX	XX	XX(-)	XX(-)
997	04	XX	XX	XX(-)	XX(-)
998	04	XX	XX	XX(-)	XX(-)
Total:	04	<u>XXX</u>	<u>XXX</u>	<u>XXX(-)</u>	<u>XXX(-)</u>

e. CARRIER ACCOUNTS - SFCDC (Fiscal-year-to-date- ransactions) - Multi-Year

<u>UPN</u>	<u>FS</u>	<u>Purchases</u>		<u>Distributions</u>	
		<u>Commitment</u>	<u>Obligatons</u>	<u>Commitment</u>	<u>Obligations</u>
		<u>\$</u>		<u>\$</u>	
992	14	XX	XX	XX(-)	XX(-)
993	14	XX	XX	XX(-)	XX(-)
994	14	XX	XX	XX(-)	XX(-)
997	14	XX	XX	XX(-)	XX(-)
998	14	XX	XX	XX(-)	XX(-)
Total:	14	<u>XXX</u>	<u>XXX</u>	<u>XXX(-)</u>	<u>XXX(-)</u>



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11. DISBURSEMENTS

Research & Program Management (R&PM)	XXX
Space Flight, Control and Data Communications (SFCDC)	XXX
Research & Development (R&D)	XXX
Construction of Facilities (C of F)	XXX
Human Space Flight (HSF)	XXX
Science, Aeronautics and Technology (SAT)	XXX
Mission Support (MS)	XXX
National Aeronautical Facilities (NAF)	XXX
Total Disbursements	XXXX

12. MAJOR CONTRACTS - HSF, SAT, and MS - (Programmatic) (\$5 million or more per UPN/contract during the month)

<u>UPN</u>	<u>Contract No.</u>	<u>Contractor Name</u>	<u>Obligations</u>
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

13. MAJOR CONTRACTS - SAT, HSF, NAF, and MS (C of F) (\$2 Million or more obligated per FPN/contract during the month)

<u>UPN</u>	<u>Contract No.</u>	<u>Contractor Name</u>	<u>Obligations</u>
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

14. MAJOR CONTRACTS - C OF F (Program Year 1994 and Prior) (\$2 million or more obligated per program year/FPN/Contract No. during the month)

<u>Program Year</u>	<u>FPN</u>	<u>Contract No.</u>	<u>Contractor Name</u>	<u>Obligations</u>
<u>XX</u>	<u>XXXX</u>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		X		
<u>XX</u>	<u>XXXX</u>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		X		
<u>XX</u>	<u>XXXX</u>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		X		



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15. MAJOR CONTRACTS - SFCDC-No Year (\$5 million or more obligated per UPN/contract during the month)

<u>UPN</u>	<u>Contract No.</u>	<u>Contractor Name</u>	<u>Obligations</u>
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX



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FMM 9323 PRELIMINARY ACCRUED COST (PAC) REPORT

9323-1 GENERAL

This section describes the Agencywide requirements for the monthly Preliminary Accrued Cost (PAC) Report. The report is used to provide a reasonably accurate summary of the accrued costs of Agency programs at the earliest possible date. This information is used to track costs on a "flash basis" before the formal monthly Financial and Contractual Status reports are issued.

9323-2 SYSTEMS COVERAGE

- a. The report covers activity under the Research and Development (R&D), Space Flight, Control and Data Communications (SFCDC), Human Space Flight (HSF), Science, Aeronautics and Technology (SAT), and Mission Support (MS) appropriations for all appropriated projects and selected reimbursable projects.
- b. The cost data to be reported should represent costs recorded in the Installation accounts together with the best estimates of the costs expected to be recorded in the accounts as of the end of the month.

9323-3 REQUIREMENTS

a. GENERAL

A worksheet similar to that illustrated in FMM Appendix 9323-3A should be used as a guide to transmit the requested data. Due to the wide use of the PAC data by NASA management, every effort should be made to identify and report transactions which are to be included in the FACS Report for the month.

b. INSTRUCTIONS FOR REPORT PREPARATION

- (1) The PAC Report includes fiscal-year-to-date accrued costs (all program years combined) for the Research and Development (R&D), the Space Flight, Control and Data Communications (SFCDC), the Human Space Flight (HSF), the Science, Aeronautics and Technology (SAT), and the Mission Support (MS) appropriations. Costs should be reported by Unique Project Number (UPN) and Method Of Authorization (MOA), i.e., data will be reported separately for station funds and subauthorizations received.



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(2) Reimbursable services should be provided for the following projects.

498	616	927	563
602	776	928	564
612	778	953	565
615	779	971	566

(3) All amounts will be reported in thousands of dollars.

- c. **ADJUSTMENTS.** Adjustments (increases or decreases) of \$100,000 or more per line item, detected on or before the fifth workday of the month following the month being reported should be reported promptly by telephone to NASA Headquarters, Code BFB.

9323-4 SUBMISSION

a. DUE DATES

Installations are required to transmit the requested data to the Agency Accounts and Reports Branch, Code BFB, NASA Headquarters, by noon (local Installation time) on the first workday of the month following the month being reported. The due date for the September 30 report will be prescribed annually in FMM Appendix 9391-1A.

b. FORM OF SUBMISSION

- (1) Installations will transmit electronically data into the Headquarters' computer by utilizing terminals or personal computers. Instructions relating to the online input of data are contained in the handbook, "Financial Highlight/Preliminary Accrued Cost On-Line System User's Guide."
- (2) Installations without online capability, or as a necessary backup, will telephone their data to NASA Headquarters, Code BFB.



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9323-3A **PRELIMINARY ACCRUED COST (PAC) REPORT**

Fiscal-Year-to-Date Costs for all Program Years

(Dollars in Thousands)

I. Research and Development (R&D)

	<u>UPN</u>	<u>MOA</u>	<u>COST</u>
<u>Appropriated Funds</u>			
<u>Station Funds</u>	160	00	XX
	164	00	XX
	490	00	XX
	602	00	XX
Total Station Funds:			XXX
<u>Subauthorizations Received</u>	760	23	XX
	490	21	XX
	630	21	XX
	160	51	XX
Total Subauthorizations:			XXX
Total Appropriated Funds:			XXX
			X
<u>Reimbursable Funds</u>			
	776	00	XX
	778	00	XX
	953	00	XX
Total Reimbursable Funds:			XXX

2. Space Flight, Control and Data Communications (SFCDC)

The multi-year and no-year data will be reported separately in the same format as (1) above.

3. Human Space Flight (HSF)

The multi-year data will be reported in the same format as (1) above.

4. Science, Aeronautics and Technology (SAT)

The multi-year data will be reported in the same format as (1) above.

5. Mission Support (MS)

The multi-year data (FS 43 and 48) will be reported in the same format as (1) above.



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FMM 9330 REIMBURSABLE OBLIGATION AND COST REPORTING SYSTEM (ROCRS)

9331-1 GENERAL

This section sets forth instructions for monthly reporting of reimbursable work or services performed by each NASA Center, as prescribed in FMM 9090 and 9110. The data will be provided to NASA management to aid in the planning, budgeting, and accounting for reimbursable activity. The system is designed to accomplish the following:

- a. Identify all resource authority, obligations, costs and paid billings for reimbursable work by RAN.
- b. Provide all levels of management with visibility necessary for decisions and accountability.
- c. Serve as a basis for reports to reimbursable customers.

9331-2 SYSTEMS COVERAGE

The data will be reported by Center and will reflect all program year activity in the current fiscal year. The data shall originate from the same accounting database used for FACS reporting. The amounts reported should be reconcilable to data reported in the monthly FACS submissions. Amounts reported will include Resource Authority Warrants (506), obligations, costs (direct and statistical), and paid billings. All reimbursable records reported by Centers reflecting current year balances will include the Unique or Facilities Project Number (UPN/FPN), Program Year (PY), Reimbursable Agreement Number (RAN), Subcode, Sub Center, and Fund Source.

9331-3 REQUIREMENTS

DATA ELEMENTS (DEFINITIONS):

- (1) **Accounting Center Number (AIN)** {other than online input}. Refer to FMM 9121-5.
- (2) **UPN**. Refer to FMM 9121-20.
- (3) **FPN**. Refer to FMM 9121-30.
- (4) **Program Year (PY)**. Refer to FMM 9121-53.
- (5) **Reimbursable Agreement Number (RAN)**. Refer to FMM 9110.



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- (6) **Subcode.** Use D for direct funds received from Headquarters; R for a subauthorization received; and I for a subauthorization issued (only amount on record is for 506A-R).
- (7) **Sub Center.** An Accounting Center Number used when the subcode is R or I. When the subcode is R, the issuing Center's AIN is used. When the subcode is I, the recipient Center's AIN is used.
- (8) **Fund Source (FS).** Refer to FMM 9121-56.
- (9) **Resources Authority Warrants (506), Obligations, and Cost (in thousands).** Refer to FMM 9021-4.
- (10) **Statistical Cost (in Thousands)** (See FMM 9091-5b).
 - (a) **Contract Administration.** Refer to FMM 9091-5b.
 - (b) **Headquarters Overhead.** Refer to FMM 9091-5b.
 - (c) **Center Overhead.** Refer to FMM 9091-5b.
 - (d) **Depreciation.** Refer to FMM 9091-5b.
- (11) **Paid Billings (in Thousands).** All billings (excluding contract administration, headquarters overhead, depreciation and user charge) paid to the Center by the Headquarters Financial Management Division, Code BF; or non-Headquarters and deposit account customers (excluding amounts still held in account 80X6559, Advances, Center Negotiated Agreements, where no costs have been incurred.)

9331-4 SUBMISSION

a. DUE DATES.

Reimbursable data will be submitted monthly, no later than the eighth working day of the month following the month being reported. For Centers submitting other than online input, the data must be received by the seventh workday. The due date for the September 30 reporting will coincide with FACS.

b. METHOD OF TRANSMISSION.

Current year transaction records transmitted online electronically will be in accordance with the instructions contained in the ROCRS User's Guide for Centers. Tape submissions will be addressed to NASA Headquarters, Code BFB, Washington, D.C. 20546. Records transmitted by means other than online input, such as magnetic tape, tape-to-tape, and host-to-host input, will require application of special edits at the Center level. Written approval of alternative techniques must be obtained from NASA Headquarters, Code BFB.



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FMM 9340 INSTALLATION FISCAL ACTIVITY REPORTS

FMM 9341 GENERAL LEDGER ACCOUNTS SYSTEM (GLAS)

9341-1 GENERAL

This section sets forth the instructions for the monthly reporting of Installation financial data contained in the general ledger accounts prescribed by FMM 9220. The data will provide the Director, Financial Management Division, NASA Headquarters, with the information needed for consolidated Agency reporting to the Office of Management and Budget, the Department of the Treasury, the annual report to the Head of the Agency on Certified Appropriation Balances, as required by Section 1311 of Public Law 663, 83rd Congress, as amended, and such other reports, reconciliations or analyses which may be required.

9341-2 SYSTEMS COVERAGE

General ledger account records submitted by Installations reflecting end of period balances will be at the appropriation, fund, or other specified level, and will cover all NASA assets, liabilities, funds, equity, revenues and costs.

9341-3 REQUIREMENTS

a. REPORTING RECORDS

- (1) Installation data shall be reported via remote telecommunications equipment. The data will be validated and balanced by Headquarters computer edits before acceptance.
- (2) Records transmitted by means other than remote input will require the application of special programmed edits at the Installation level. Approval of alternative techniques must be obtained from NASA Headquarters, Code BFB.

b. RECORD ELEMENTS (DEFINITIONS AND/OR REFERENCES)

- (1) Account Number. These are the agencywide general ledger account numbers prescribed for use by NASA Installations. See FMM 9220 for the applicable account numbers and related definitions.



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- (2) Appropriation Symbol. This is the official symbol assigned by the Department of the Treasury. See FMM 9652-4 for a list of designated symbols assigned to NASA.
- (3) Excluding Reimbursable or Reimbursable. This is a one-position code used in the GLAS system to separate reimbursable funded activity from direct funded appropriation activity.

E = Excluding Reimbursable

R = Reimbursable

- (4) Program Year (PY). This is a two-position code to identify the last two digits of the program year in which the funds are authorized.
- (5) Government or Non-Government. This is a one-position designator, required only with accounts 1090, 1150 and 1190, to provide for separate identification of U.S. Government transactions.

G = Government

N = Non-government

Beginning September 30, 1994, account 3440 and 4120 (Reimbursements to Appropriations) will require a government/non-government indicator for pre-closing September 30th GLAS reporting.

- (6) Method of Authorization (MOA). This element identifies the recipient or issuer of intra-NASA transfer activity, involving fixed assets, non-capital assets, resources authority, and personal property that is held by Property Disposal Officers. The appropriate two-position Accounting Installation Number (AIN) as specified in FMM 9121-51 is used for this purpose.
- (7) Transfers of Property Issued or Received. This element identifies whether the transactions for accounts 3810, 3870, and 3890 are issues (I) or receipts (R).
- (8) Receipt or Fund Symbol. This element is the official symbol assigned by the Department of the Treasury. See FMM 9652-4 for a list of symbols to be used when required.
- (9) Agreement Number. This is a three-position code identifying Trust Fund appropriation accounts.
- (10) Grants or Contracts. This is a one-position designator for Account 1430, Advances to Grantees and Contractors, to separate the two types of efforts.

G = Grants

C = Contracts



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- c. **SPECIAL REPORTING INSTRUCTIONS.** The balance of accounts 3720, 3730, 3740, 3750 and 3760 will not change during fiscal year operations but as part of the post-closing effort.
- d. **DATA VALIDATION.** The data submitted will reflect the Installation general ledger accounts supported by such subsidiary records as have been necessary to execute consistent accounting practice or response to reporting requirements. The record elements required for each account number are included in FMM Appendix 9341-3A. Verification procedures incorporated into the on-line system will include validation of record elements. The following account tests will be administered at the appropriation symbol and program year levels as applicable:

$$\begin{aligned}
 1019 &= 3239 + 3259 \\
 6110 &= 6120 + 6130 + 6140 + 6150 + 6160 \\
 1030 &= 2220 \\
 1170 &= 2250 \\
 3420 &= 1190 \text{ Reimb} \\
 1110 + 1120 &= 3430 \\
 3410 + 3420 + 3430 &= 3450 \\
 3610 + 3620 + 3630 &= 3640 \\
 1010 + 1016 + 1050 + 1070 + \\
 1080 + 14xx + 3210 + 3290 &= 3220 + 3230 + 3240 + 3250 \\
 3220 + 3450 &= 3210 \\
 5660 &= 5670 \\
 6410 &= 6420 + 6430 + 6440 \\
 1040 &= 2210
 \end{aligned}$$

Year-End Post Closing Agreement of Balances Formula:

$$\begin{aligned}
 3750 &= 1130 + 1140 + 3230 + 3240 + 3250 - 20X0 \\
 3730 + 3760 &= 12X0 + 1300 + 15XX + 16XX + 1700 + 18X0 + \\
 &19X0 - 2240 - 2270 + 5X20 \text{ (excluding 5820)} \\
 &+ 5X40 \text{ (excluding 5840)} + 7X20 + 7X40
 \end{aligned}$$

Note: Use absolute value in calculation if the account balance is in accordance with FMM 9221.

9341-4 SUBMISSION

- a. **DUE DATES.**

General ledger account data will be submitted monthly, no later than the 10th working day of the month following the month being reported. The due date for the September 30 pre-closing and post-closing reports will be published annually in FMM Appendix 9391-1A.



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b. **METHOD OF TRANSMISSION.**

Account balance records will be transmitted by remote telecommunications equipment in accordance with the instructions contained in the General Ledger Accounts System (GLAS) User's Guide. Alternate methods of communication may be arranged with Headquarters, Code BFB.



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9341-3A General Ledger - Installation Input Criteria

Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
1010	M		R					T		
1016	M									
1017	M									
1019	M		R					T		
1030										K
1040							M			
1050	M		R					T		
1060										K
1070	M									
1080	M		R					T		
1090	M	M	R	M			M	T		
1095	M		R					T		
1110	M	S	R							
1120	M	S	R							
1130	M	M	R					T		



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Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
1140	M	M	R					T		
1150				M			M			
1160										K
1180	M	M	R					T		
1190	M	M	R					T		
1210										K
1220										K
1230										K
1300										K
1410	M	M	R					T		
1420	M	M	R					T		
1430	M	M	R					T	M	
1440	M	M	R					T		
1490	M	M	R					T		
1511										K



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Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
1521										K
1531										K
1541										K
1550										K
1611										K
1621										K
1631										K
1641										K
1650										K
1700										K
1810										K
1820										K
1910	M	M	R							
1920	M	M	R							
1930										K
1940										K



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Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
1960										K
1970										K
1980										K
1990										K
2010	M	M	R							
2019	M	M	R							
2020	M	M	R							
2029	M	M	R							
2030	M	M	R							
2040	M	M	R							
2050	M	M	R							
2070	M	M	R							
2210							M			
2220										K
2230										K
2240										K



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Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
2250	M	S	M				M			
2260										K
2270										K
2280										K
2290	M	M	R					T		
3210	M	S	R					T		
3220	M	S	R					T		
3220	M	S	R					T		
3230	M	M	R					T		
3239	M	M	R					T		
3240	M	M	R					T		
3250	M	M	R					T		
3259	M	M	R					T		
3260	M	M	R					T		
3270										K
3280										K



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Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
3290	M	S	R							
3410	M	S	R							
3420	M	S	R							
3430	M	S	R							
3440	M	S	R	J						
3450	M	S	R							
3501	M	M	R							
3610										K
3620										K
3630										K
3640										K
3720										K
3730										K
3740										K
3750										K
3760										K



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Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
3770										K
3810					M	M				
3820										K
3830										K
3840										K
3850										K
3870					M	M				
3880										K
3890					M	M				
4110										K
4120				J						K
4130										
4140	M	M	R					T		
4150										K
5110		M								
5120										K



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Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
5130										K
5140										K
5150										K
5160										K
5170										K
5180										K
5190										K
5210		M								
5220										K
5230										K
5240										K
5250										K
5260										K
5310		M								
5320										K
5330										K



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Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
5340										K
5350										K
5360										K
5370										K
5390										K
5410		M								
5420										K
5430										K
5440										K
5450										K
5460										K
5470										K
5480										K
5490										K
5510		M								
5520										K



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Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
5530										K
5540										K
5550										K
5560										K
5570										K
5590										K
5610		M								
5620										K
5630										K
5640										K
5650										K
5660										K
5670										K
5700										K
5810		M								
5820		M								



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Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
5830		M								
5840		M								
5850		M								
5860		M								
5870		M								
5880		M								
5890		M								
5910										K
6110										K
6120										K
6130										K
6140										K
6150										K
6160										K
6210							M			
6220										K



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Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
6310	M		R							
6320	M	S	R							
6410										K
6420										K
6430										K
6440										K
7110		M								
7120										K
7130										K
7140										K
7150										K
7160										K
7170										K
7180										K
7190										K
7210		M								



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Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
7220										K
7230										K
7240										K
7250										K
7260										K
7270										K
7280										K
7290										K
7310		M								
7320										K
7330										K
7340										K
7350										K
7360										K
7370										K
7380										K



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Acct . No.	Approp. Symbol	Excluding Reimb. or Reimb	Program Year	Govern. or Non- Govern.	Method of Auth.	Trans. Issued or Rec'vd	Receipt or Fund Symbol	Trust Fund Symbol	Grants or Contract	Only Acct. Number Needed
7390										K
7410		M								
7420										K
7430										K
7440										K
7450										K
7460										K

J = Mandatory for September 30 Pre-Closing (Faxed to Code BFB).

K = Only account number needed

M = Mandatory

S = Reimbursable only

T = Mandatory for 80X8978, 80X8980 and 80X8550

R = Mandatory for appropriation symbols 80C0103, 80C0105, 80C0107, 80C0108, 80C0109, 80X0105, 80X0107, 80X0108, 80X0110, 80X0111, and 80X0112.



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FMM 9342 - STATEMENT OF TRANSACTIONS, STANDARD FORM 224

9342-1 GENERAL

This section sets forth the procedures for the preparation and submission of the Statement of Transactions, Standard Form 224, to the Department of the Treasury.

9342-2 SYSTEMS COVERAGE

This system applies to all NASA Installations.

9342-3 AUTHORITY

Treasury Fiscal Requirements Manual (TFRM) Volume I, Part 2, Chapter 3300.

9342-4 BASIS FOR PREPARATION

- a. The preparation of a regular transaction, SF 224, is based upon vouchers paid or accomplished, voucher deduction documents, collections received for deposit on SF 215's (Deposit Ticket) net of any SF 5515's (Debit Voucher) documents, and payments to other Government Agencies on SF 1081's.
- b. The preparation of a letter-of-credit, SF 224, is based upon payment vouchers (Request for Funds, SF 5805) being disbursed by the Department of the Treasury. NOTE: Reporting of Request for Funds, SF 5805, activity should be based on the Daily Support Listings received from Treasury and not the SF 5805 received from the recipient.

9342-5 REQUIREMENTS

The SF 224's will be submitted to the Department of the Treasury via an on-line data entry system utilizing the Automated SF 224 User's Guide supplied by Treasury. Each Installation Agency location code (ALC) will be assigned a password which will be used to access the system. The system performs edits to ensure the appropriation, fund, and receipt accounts entered are valid as prescribed in the Department of the Treasury manual entitled, Federal Account Symbols and Titles (FAST) (see TFM, Volume 1, Part 2, Chapter 1500, Appendix No. 1). The system also calculates and verifies that the total of the detail amounts entered equals the total submitted at the end of the report. Access to the Treasury system can be obtained from the Director, Financial Management Division, Code BFG, NASA Headquarters.



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Preparation of the data for submission to the Department of the Treasury will be done in the following manner.

a. **REGULAR TRANSACTIONS, SF 224, STATEMENT OF TRANSACTIONS**

(1) **SECTION I, CLASSIFICATION OF DISBURSEMENTS AND COLLECTIONS BY APPROPRIATION, FUND, AND RECEIPT ACCOUNT.**

This section classifies amounts by appropriation, fund or receipt account, which represent all documents which have been paid or accomplished by the Department of the Treasury and actual collections received during the month for deposit on SF 215, "Deposit Ticket" net of any SF 5515, "Debit Voucher" documents.

(a) **Column (1) - Appropriation, Fund or Receipt Account.**

In this column, the established symbol of the appropriation, fund, or receipt account will be shown for which transactions are being reported. The symbols will be listed in the following order.

- 1 Appropriations will be listed in numeric order according to the last four digits of the account symbol (see FMM 9650-33a). Within each four-digit symbol, the program years will be listed showing the current year first, then working back with the No-Year next, and the M account last.
- 2 Deposit funds will be listed next in numeric order according to the last four digits of the account symbol (see FMM 9650-33b).
- 3 Trust funds will be listed next in numeric order, according to the last four digits of the account symbol (see FMM 9650-33c)
- 4 Receipt accounts will be listed next in numeric order according to the last four digits of the account symbol (see FMM 9650-33d).
- 5 Other agencies appropriation, fund, and receipt accounts that NASA credits or charges will be listed last in numeric order using the entire account symbol (i.e., 1081's processed that charge NASA and credit other government agencies).

(b) **Column (2) - Receipts and Revolving Fund Repayments.**

The following types of transactions will be included in this column.

- 1 All receipt account transactions will be included net of any uncollectable check items or adjustment transactions. Other agencies receipt account charges and credits should also be included in this column.
- 2 The collections received during the month from deposits on SF 215 less debit vouchers, SF 5515, should be included for the following types of accounts:



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- a. "F" Clearing Accounts;
- b. Revolving Fund Accounts in 4000 to 4900, and 8400 to 8499 series; and
- c. Trust Fund accounts.

(c) Column (3) - Net Disbursements.

The following types of transactions will be included in this column.

- 1 Disbursements for the following accounts based on documents paid by the Treasury Regional Disbursing Offices (RDO), net repayments, (i.e., refunds) and adjustments, including SF 1081 activity charging NASA and crediting other Government agencies. Also includes collections from deposits on SF 215 less debit vouchers, SF 5515 for:
 - a. Appropriation Fund Accounts;
 - b. Deposit Fund Accounts.
- 2 Disbursements for the following accounts based on documents paid by the Treasury Regional Disbursing Offices (RDO), net repayments, (i.e., refunds) and adjustments, including SF 1081 activity charging NASA and crediting other Government agencies. Note: Collections from deposits on SF 215 less debit vouchers, SF 5515, for the following accounts should be included in column (2):
 - a. "F" Clearing Accounts;
 - b. Revolving Fund Accounts in 4000 to 4499 and 8400 to 8499 series; and,
 - c. Trust Fund Accounts.

(d) Column (2) and (3)

- 1 A credit symbol (CR) will be shown in column (2) whenever the net amount for an account symbol represents an excess of debit vouchers and other charges over collections and other credit documents. A credit symbol (CR) will be shown in column (3) whenever the net amount for an account symbol represents an excess of collections and other credit documents over debit vouchers and other debit charges. Whenever the total of column (2) exceeds the total of column (3), the net total will be identified with the credit symbol (CR).
- 2 Accomplished (paid) SF 1081's which credit NASA and charge other Government Agencies are not included on the Installation's SF 224. The credits to NASA, on accomplished SF 1081's, are included on the weekly disbursement report and monthly Financial Highlight Report.



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(2) SECTION II - CONTROL TOTALS OF DISBURSEMENTS AND COLLECTIONS CLASSIFIED IN SECTION I

Line 1 - Add: Payment Transactions Accomplished - Show summary net totals according to accomplished (paid) month (current month and 2 prior months, as appropriate), of all charges and credits represented by voucher-schedules and other documentation processed by the Treasury disbursing center, including SF 1166, SF 1081, SF 1096, and other similar forms. (See I TFRM for reporting requirements relating to Simplified Intragovernmental Billing and Collection (SIBAC) System.)

Line 2 - Deduct: Collections Received - Show total collections received for deposit on SF 215, net of uncollectible items charged on SF 5515 and any related adjustments for the current accounting month which have been classified in Section I.

Line 3 - Net Total Section II - Show the net total of amount shown for line 1 and line 2. The net total of Section II must agree with the net total of Section I.

(3) SECTION III - STATUS OF COLLECTIONS

Line 1 - Balance of Undeposited Collections, Close of Preceding Month - Show all collections on hand as of the close of the prior month. This amount must be the same as that reported on line 4, Section III, of the prior month's report. Any balance on line 1 of Section III which does not agree with the balance on line 4 for the preceding month will be changed by Treasury in order to process the report. Agencies will be notified of such changes.

Line 2 - Add: Collections Received This Month - Show the total amount of collections received net of any uncollectible items and related adjustments for the current accounting month. This amount must agree with the amount shown on line 2 of Section II.

Line 3 - Deduct: Deposits Presented or Mailed to Bank - Show the summary of all deposits made directly with Federal Reserve banks and branches and general depositories, based upon the data entered in block (2), (Date Presented or Mailed to Bank) of the SF 215, less related SF 5515 items charged back by depositories.

Line 4 - Net Total, Section III - Show the net total of lines 1 and 2 less 3.

b. LETTER OF CREDIT, SF 224, STATEMENT OF TRANSACTIONS.

Installations will submit a SF 224 which represents payment voucher transactions (Request for Funds, SF 5805) processed during the month for Letter of Credit recipients. NOTE: Reporting of Request for Funds, SF 5805, activity should be based on the Daily Support Listings received from Treasury and not the SF 5805 received from the recipient.



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- (1) **Section I.** Classification will be shown in the same manner as Section I of the Regular Transactions, SF 224.
- (2) **Section II.** The total of payment vouchers classified in Section I will be shown on lines 1 and 3 of Section II in the month paid by the Department of the Treasury.
- (3) **Section III.** This section is not used on Letter of Credit SF 224's.

9342-6 SUBMISSION

a. REGULAR TRANSACTION, STANDARD FORM 224

- (1) Financial Management Offices at NASA Installations will transmit the SF 224 to the Department of the Treasury via the on-line data entry system to be completed no later than the fifth working day following the close of the reporting month. The due date for the September 30 report will be prescribed annually in FMM Appendix 9391-1A.
- (2) One signed copy of the SF 224 generated from the on-line system (see FMM Appendix 9342-6A) will be transmitted to the Director, Financial Management Division, NASA Headquarters, Code BFB, to be received on the sixth working day following the end of the reporting month. Installation personnel may request on a monthly basis that BFB personnel extract the SF 224 data from the Department of Treasury's computer which will serve as the transmittal. Also include one copy of each SF 1081 billed to other U.S. Government Agencies that were returned during the month as paid (accomplished) and copies of OPAC billings.
- (3) One signed copy of the SF 224 will be retained at the Installation with the supporting documents for use by GAO and OIG auditors.

b. LETTER OF CREDIT-TREASURY FINANCIAL COMMUNICATION SYSTEM (LOC-TFCS), STANDARD FORM 224

- (1) Financial Management Officers at NASA Installations will transmit a SF 224, for agency location codes beginning with 80-00-87XX, to the Department of the Treasury via the on-line data entry system to be completed no later than the fifth working day following the close of the reporting month. The due date for the September 30 report will be prescribed annually in FMM Appendix 9391-1A.
- (2) One signed copy of the SF 224 generated from the on-line system will be transmitted to the Director, Financial Management Division, NASA Headquarters, Code BFB, to be received on the sixth working day following the close of the reporting month.
- (3) One signed copy will be retained by the Installation with supporting documents for use by GAO and OIG auditors.



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9342-7 VERIFICATION OF STANDARD FORM 224

- a. The Department of the Treasury will compare the data submitted on the SF 224 against the control totals maintained. In case of discrepancies, the Department of the Treasury will mail a Statement of Differences (TFS Form 6652) to the NASA Installation and a copy to NASA Headquarters. An amended or revised SF 224 to correct the discrepancies will not be submitted to the Department of the Treasury. Adjustments or corrections will be reported and noted on the SF 224 for the succeeding month.
- b. The Agency Accounts and Reports Branch, Code BFB, will reconcile credits to NASA made by other Government agencies on SF 1081's by utilizing the TFS Form 6653, Undisbursed Appropriation Account, and the paid (accomplished) SF 1081's submitted to Headquarters by the Installations.
- c. Each Installation Financial Management Officer will determine that expenditures reported on SF 224 reports are reconciled to applicable general ledger accounts, and to disbursements reported in the Financial Highlight Report.



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9342-6A STATEMENT OF TRANSACTIONS (SF-224)

National Aeronautics and Space Administration
Code BF
Washington, DC 20546

80-00-0001
01/31/86

Section I

(1) Appropriation, Fund, or Receipt Account	(2) Receipts and Revolving Fund Repayment	(3) Net Disbursements
8060103	XX	
8050103	XX	
80M0103	XX	
806/70105	XX	
805/60105	XX	
806/80107	XX	
805/70107	XX	
80X0107	XX	
80M0107	XX	
806/70108	XX	
805/60108	XX	
804/50108	XX	
80X0108	XX	
80F3875	XX	XX
80F3880	XX	XX
80X6875		XX
801435	XX	
803220	XX	
Other Agency Symbols		
Numercially	XXX	XXX
Net Total Section I		XXXX

Section II

1. Add: Payment Transactions Accomplished:		
This Month	XXX	
Prior Month (12/85)	XXX	
Prior Month (11/85)	XXX	
Total Payments		XXXX
2. Deduct: Collections Received	XX	
3. Net Total Section II		XXXX

Section III

1. Balance of Undeposited Collections, Close of Preceding Month		XX
2. Add: Collections Received This Month		XX
3. Deduct: Deposits Presented or Mailed to Bank		
This Month		XX
Prior Month (12/85)		XX
Total Deposits Presented or Mailed to Bank		XX
4. Net Total, Section III		XX

Date _____ Signature/Title _____



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FMM 9343 REPORT ON RECEIVABLES DUE FROM THE PUBLIC

9343-1 GENERAL

This section sets forth the Agencywide system for the preparation and submission of the Receivables Report as required by the supplement to Volume I of the Asset Management Manual entitled, "Managing Federal Receivables".

9343-2 SYSTEMS COVERAGE

This system is applicable to all NASA Installations. Data submitted will be for only non-Government non-credit accounts receivable.

9343-3 REQUIREMENTS

- a. **GENERAL.** Each NASA Installation is required to submit a consolidated Report on Receivables Due From the Public (see FMM Appendix 9343-3A) annually for all fund sources, as of September 30 of each year. Code BFB will consolidate the data and submit the required reports to the Department of the Treasury. See FMM 9311-3 for the external reporting of this data by Headquarters. Code BFC will analyze the reports to determine the effectiveness of collection action.
- b. **ADDITIONAL REQUIREMENTS**
 - (1) **Summary Accounts Receivable Worksheet.** NASA Installations are required to submit a Summary Accounts Receivable Worksheet showing the total non-Government amount for each 11XX general ledger account (see FMM Appendix 9343-3B). The amount reported for each 11XX account must agree with the GLAS non-Government accounts receivable input to Headquarters. The total amount of the 11XX general ledger accounts must equal the amount submitted on the annual Receivables Report (Section A, Line 7 total).
 - (2) **Accounts Receivable Worksheet.** Separate Accounts Receivable Worksheets will be submitted for each 11XX general ledger account (see FMM Appendix 9343-3C). The total in Column 5 of the worksheets must agree with the total amount reported in the Summary Accounts Receivable Worksheet. Accounts receivable which are more than 60 days delinquent will be listed individually on the worksheets. Totals will be entered for accounts receivable which are current or less than 61 days delinquent. An explanation of the collection status of each account receivable over 60 days delinquent is also required (see FMM Appendix 9343-3D).



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9343-4 INSTRUCTIONS FOR REPORT ON RECEIVABLES DUE FROM THE PUBLIC

The following is a detailed description of the data to be included in the Report on Receivables Due From The Public:

a. PART I, STATUS OF RECEIVABLES, SECTION A, OUTSTANDING RECEIVABLES

- (1) **Beginning Fy Balance.** The number and dollar amount of non-Government receivables outstanding as of the beginning of the fiscal year. These figures must agree with the ending balance reported on the year-end Receivables Report for the previous fiscal year.
- (2) **New Receivables.** The number and dollar amount (principal only) of all receivables generated during the fiscal year..
- (3) **Accruals.** The dollar amount of earned interest and late charges accrued during the current fiscal year. Within the General Ledger Account 1150, (Accounts Receivable, Other), the amount reported as interest should be posted to receipt account 801435 and the amount reported as fines, penalties and administrative charges should be posted to receipt account 801099.
- (4) **Collections on Receivables.** The number and dollar amount of collections during the fiscal year. Enter collections with a minus (-) sign; non-cash collections are to be footnoted.
- (5) **Adjustments.** The dollar amount of changes to receivables during the fiscal year due to reclassifications or adjustments, acquisition of property, or estimated losses on acquired property. The dollar amounts on Line 5 equal the sums of Lines 5a, 5b and 5c of this section.
 - (a) **Reclassification/Adjusted Amounts.** The dollar amount reclassified or adjusted and tranferred into or out of receivable balances during the fiscal year. The amounts may include, but are not limited to, corrections to a previously reported receivable, refunds of amounts previously reported and collections, and corrections to adjustments made in a prior period. This line item may be either positive or negative. All amounts reported on this line are to be footnoted with the reason for the adjustment.
 - (b) **Estimated Value of Acquired Property.** The number of properties and the dollar amount of property acquired (estimated value) during the fiscal year as a result of defaults or claims on direct and defaulted guaranteed loans. Enter dollar amount with a minus (-) sign before the figures.
 - (c) **Estimated Loss on Collateralized Debt.** The dollar amount of the difference between the receivable and the estimated value of acquired property when the estimated value is less than the amount of the receivable. Enter dollar amounts with a minus (-) sign before the figures.



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- (6) **Amounts Written Off.** The dollar amount of all uncollectible receivables written off during the fiscal year. These amounts must equal account 6310 and 6320 in preclosing GLAS. Enter dollar amounts written off with a minus (-) sign before the figures.
- (7) **Ending Balance.** The number and dollar amount of receivables outstanding, current and noncurrent, at the end of the reporting period. The dollar amounts are the sums of Line 1, 2,3,4,5 and 6 of this section. Line 4 is a negative figure. The dollar amount also equals the sum of Lines 7a and 7b of this section as well as the sum of Part I, Section C, Line 1a and Line 2a. In addition, this amount will equal the total amount reported in the Summary Accounts Receivable Worksheet. These will be the beginning balances for the following year-end report.
- (a) **Current Receivables.** The dollar amount of all current receivables (any portion of a debt, including delinquent debt, that is or will become due within the next fiscal year) outstanding at the end of the reporting period. This amount should agree with Current Accounts Receivable column on the Accounts Receivable Worksheet for the 11XX general ledger accounts.
- (b) **Noncurrent Receivables.** The dollar amount of all noncurrent receivables (the portion of a debt that will not become due within the next fiscal year) outstanding at the end of the reporting period.
- (8) **Allowance for Estimated Uncollectible Accounts.** The dollar amount of the allowance for uncollectible accounts as of the end of the reporting period.
- (9) **Total Receivables Net of Allowance.** The dollar amount of receivables outstanding less the allowance for uncollectible accounts at the end of the reporting period.

b. PART I, STATUS OF RECEIVABLES, SECTION B, DELINQUENT RECEIVABLES

- (1) **Total Delinquencies.** The number and dollar amount of receivables reported in Part I, Section A, Line 7a that are delinquent as of the end of the reporting period. If any portion of a debt has been delinquent more than 180 days, the entire amount is reported as delinquent. The dollar amounts equals the total of Lines 1a through 1f of this section as well as the total of Part I, Section C, Line 1b and 2b. The amount should agree with Delinquent columns on the Accounts Receivable Worksheet for the 11XX general ledger accounts.
- (2) **Late Charges:**
- (a) **Total Outstanding.** The number and dollar amount of late charges (administrative costs, penalties and late payment interest) outstanding at the end of the reporting period.



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- (b) **Collections.** The dollar amount of cumulative collections of late charges during the fiscal year.

c. **PART I, STATUS OF RECEIVABLES, SECTION C, CATEGORIES OF RECEIVABLES.**

Contains the number and dollar amount of consumer and commercial receivables and delinquencies. The sum of Lines 1a and 2a of this section must agree with Part I, Section A, Line 7. The sum of Lines 1b and 2b of this section must agree with Part 1, Section B, Line 1.

- (1) **Consumer.** A personal activity (a travel advance, a tax, tariff, or assessment against an individual).

- (a) **Total Outstanding.** The number and dollar amount of consumer receivables outstanding at the end of the reporting period.

- (b) **Delinquencies.** The number and dollar amount of delinquent consumer receivables at the end of the reporting period.

- (2) **Commercial.** A business activity, regardless of whether that activity has been undertaken by an individual or business (for example, an assessment against a business/corporation).

- (a) **Total Outstanding.** The number and dollar amount of commercial receivables outstanding at the end of the reporting period.

- (b) **Delinquencies.** The number and dollar amount of delinquent commercial receivables at the end of the reporting period.

d. **PART II, DEBT COLLECTION MANAGEMENT INFORMATION, SECTION A, STATUS OF DELINQUENT DEBT.**

Captures information by dollar amount on the current collection status of delinquent accounts receivable.

- (1) **Total Delinquencies.** The dollar amount of delinquent receivables as of the end of the fiscal year. The dollar amount will equal and be automatically carried over from Part I, Section B, Line 1.

- (a) **In Bankruptcy.** The dollar amount of all delinquent receivables in bankruptcy.

- (b) **In Foreclosure.** The dollar amount of delinquent collateralized debt in foreclosure.

- (c) **In Adjudication.** The dollar amount of delinquent debt in an administrative appeals process, for litigation at the agency or Department of Justice (DOJ), or in collection at DOJ.



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- (d) **Sovereign Debt.** The dollar amount of delinquent debt owed to the Government by foreign nations.
 - (e) **State or Local Government Debt.** The dollar amount of delinquent debt owed to the Government by state governments, local governments, or public colleges and universities.
 - (f) **Eligible for Other Collection Action.** The dollar amount of all delinquent debt not included in Lines 1a through 1e. The amount is the difference between Line 1 and the total of Lines 1a through 1e.
- e. **PART II, DEBT COLLECTION MANAGEMENT INFORMATION, SECTION B, DEBT COLLECTION MANAGEMENT TOOLS.**
- Captures number and dollar amount data on the following debt collection tools: credit reporting agencies, administrative and salary offset, and debts reported to the IRS on Form 1099.
- (1) **Credit Reporting Agencies:**
 - (a) **Number of Credit reports Purchased.** The number of credit reports purchased by the Installation during the fiscal year (examples are credit reports purchased for debt collection or litigation).
 - (b) **Referrals to Credit Reporting Agencies.** The number and dollar amount of receivables that have been referred to credit reporting agencies during the last month of the current reporting period. The number and dollar amounts equal the sum of Lines b(1) and b(2) of this section.
 - 1 **Consumer Accounts.** The number and dollar amount of delinquent accounts referred to credit reporting agencies.
 - 2 **Commercial Accounts.** The number and dollar amount of commercial accounts referred to credit reporting agencies.
 - (2) **Administrative Offset Collections.** The dollar amount of delinquent accounts collected via administrative offset. This line item is cumulative for the fiscal year.
 - (3) **Salary Offset.** This line item reports offsets of Federal employees' salaries, of civil service and military retirement annuities, and any voluntary repayment received as a result of sending a 30-day due process salary offset notice to the debtor.
 - (a) **Accounts Matched.** The number and dollar amount of delinquent debt of Federal employees identified for salary offset during the fiscal year.



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- (b) **Accounts Resolved.** The number and dollar amount of accounts resolved during the fiscal year for any of the following reasons: salary offset has been initiated; voluntary payment has been received; or debtor is ineligible for salary offset.
- (c) **Collections.** The dollar amount of collections through salary offset and voluntary payment during the fiscal year, not the total amount of the debt.
- (4) **Reported to IRS as Income on Form 1099.** The number and dollar amount of debt that the agency reported to the IRS as possible income to debtors during the fiscal year.

f. **PART II, DEBT COLLECTION MANAGEMENT INFORMATION,
SECTION C, LITIGATION ACTIVITY.**

Shows the number and dollar amount of claims at the Department of Justice (DOJ) and the results of DOJ litigation and collection activity.

(1) **DOJ Litigation Activity:**

- (a) **Beginning Balance, Claims Outstanding.** The number and dollar amount of all claims outstanding at DOJ for litigation and/or collection as of the beginning of the fiscal year.
- (b) **New Claims.** The number and dollar amount of new claims submitted to and accepted by DOJ during the fiscal year. For a claim to be reported as accepted, the Installation must have received a written acknowledgment from DOJ. Claims rejected by DOJ and returned to the Installation should not be reported.
- (c) **Collections.** The dollar amount received by DOJ during the fiscal year through its lockbox, or any amounts received as a result of the Tax Refund Offset Program, administrative offset, or funds received directly by the referring agency as payment on claims. Enter collections with a minus (-) sign before the figures.
- (d) **Property & Other Non-Monetary Settlements.** The number and dollar amount of claims for which property or other non-monetary settlements (for example, service) was received by DOJ as settlement during the fiscal year. Enter number and dollar amount of claims with a minus (-) sign before the figures.
- (e) **Return to Agency**
 - 1 **For Collection.** The number and dollar amount of claims returned, after judgment or settlement, to the Installation for collection during the fiscal year. Enter collections returned with a minus (-) sign before the figures.



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- 2 **Paid in Full.** The number of claims which have been fully satisfied by cash collections during the fiscal year. The dollars associated with these claims will be reported on Line 1c as collections. Enter claims paid in full with a minus (-) sign before the figures.
 - 3 **Otherwise Resolved.** The number and dollar amount associated with all accepted claims returned to the Installation during the fiscal year for reasons other than collection, property and other non-monetary settlement, or claims returned to the Installation. Enter resolutions with a minus (-) sign before the figures.
- (f) **Adjustment.** Changes during the fiscal year to the number and dollar amount of claims that cannot be classified in the line items provided (for example, accrued interest). All amounts reported on this line are to be footnoted with the reason for the adjustment.
- (g) **Ending Balance, Claims Outstanding.** The number and dollar amount of claims outstanding at DOJ for litigation and/or collection at the end of the reporting period. The number and dollar amounts are equal to the sum of Lines 1a, 1b, 1c, 1d, 1e(1), 1e(2), 1e(3), and 1f.
- (2) **Pending DOJ's Concurrence for Termination of Collection Action or Compromise.** The number and dollar amount of accounts outstanding at DOJ for concurrence on the Installation's proposal to terminate collection action or compromise the account (31 USC 3711).
- (3) **Agency Counsel Activity.** This section is to be completed only for those claims for which the Installation is using its own litigative authority. Claims litigated by Special Assistant United States Attorneys must be reported in Part II, Section C, Line 1, DOJ Litigation Activity.
- (a) **Beginning Balance.** The number and dollar amount of all claims the Installation general counsel has outstanding for litigation as of the beginning of the fiscal year. These figures must agree with the ending balance reported on the year-end Receivables Report for the previous fiscal year. The beginning balance remains unchanged throughout the fiscal year.
- (b) **New Claims.** The number and dollar amount of claims referred to the Installation general counsel for litigation during the fiscal year.
- (c) **Resolved.** The number and dollar amount of claims returned to the program for disposition during the fiscal year. Amounts resolved may include amounts collected, returned for collections, compromised, or written off. Entries on this line are preceded by a minus (-) sign.
- (d) **Adjustments.** Changes during the fiscal year to the number and dollar amount of claims that cannot be classified in the line items provided (for example, accrued interest). All amounts reported on this line are to be footnoted with the reason for the adjustment.



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- (e) **Ending Balance.** The number and dollar amount of claims outstanding at the end of the reporting period. The number is equal to the sum of Lines 3a through 3d of this section. Line 3c is a negative figure, and Line 3d may be either positive or negative.

9343-5 SUBMISSION

- a. **FORM OF SUBMISSION.** A completed copy of the Report on Receivables Due from the Public and related worksheets are attached as FMM Appendix 9343-3A thru 3D. Blank copies of the Report on Receivables Due from the Public may be obtained from the Department of the Treasury. Copies of the worksheets may be obtained from Code BFB.
- b. **DUE DATE.** The annual Report on Receivables Due from the Public and related worksheets will be forwarded to NASA Headquarters, Director, Financial Management Division, Code BFB. The due date for the annual September 30 report will be prescribed in FMM Appendix 9391-1A.
- c. **MAILING.** An original and one copy of the report will be mailed to NASA Headquarters, and the envelope containing the report will bear the following legend in the lower left-hand corner:

"Financial Reports - Please deliver unopened to Director, Financial Management Division, Code BFB."



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9343-3A Report on Receivables Due From the Public



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9343-3B *Summary Accounts Receivable Worksheet*



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9343-3C *Accounts Receivable Worksheet*



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9343-3D COLLECTION STATUS OF ACCOUNTS RECEIVABLE OVER 60 DAYS DELINQUENT

GL ACCT. 1120:

- #1 - Referred to U.S. Atty. 3/94 returned to us 9/94; no litigation planned; will be written off next quarter.
- #2 - Referred to U.S. Atty. 7/94; follow-up set for 10/94.
- #3 - Will be written off next quarter.
- #4 - Co. filed bankruptcy; filed proof of claim 8/93; next follow-up set 11/94.
- #5 - See #4, above.
- #6 - Sent 3rd delinquent notice 9/20/94 by registered letter; unable to deliver; will turn over to collection agency.
- #7 - Sent 3rd delinquent notice 9/25/94 by registered letter; debtor promised payment by 10/31/94.
- #8 - Original balance \$1885; Former employee didn't complete required service re PCS; reached agreement to pay \$200 per month; now paying on that basis.
- #9 - University states funds will be available for payment 10/94. Follow-up set for 10/20/94.

**EXAMPLE - SIMILAR COMMENTS WOULD BE PROVIDED
FOR 1140, 1150, 1160 AND 1190**



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FMM 9344 WEEKLY TELEPHONIC REPORT OF OUTLAYS

9344-1 GENERAL

This section sets forth Agencywide requirements for reporting of outlay data. The objectives of this reporting system are to:

- a. improve cash management within the Executive Office of the President to meet the U.S. Government's cash flow requirements; and
- b. monitor the Agency's progress against OMB established outlay targets and ceilings.

9344-2 SYSTEMS COVERAGE

Data submitted will reflect cumulative net outlays in the current fiscal year against all program years by appropriation and Center.

9344-3 REQUIREMENTS

- a. **GENERAL.** Outlay data will be based on the latest actual outlay information available. Submissions for the first month of each fiscal year will be based on vouchers scheduled, net of refunds and reimbursements collected. Subsequent submissions will be based on column 3 of the preceeding month's Statement of Transactions, SF 224, (see FMM 9342) plus vouchers scheduled, net of refunds and reimbursements in the current month through the reporting as of date.
- b. **PERIOD COVERED.** Submissions will include net outlays through the last workday of the previous week.
- c. **INSTRUCTIONS FOR REPORT PREPARATIONS.** The report being submitted will provide the name of the Center making the submission, the as of date of the submission, the name and telephone number of the Center contact; and the title of the appropriation, i.e., Research and Program Management (R&PM), Office of the Inspector General (OIG), Research and Development (R&D), Space Flight, Control and Data Communications (SFCDC), or Construction of Facilities (C of F), Human Space Flight (HSF), Mission Support, Science, Aeronautics and Technology (SAT), and the amount of the net outlays rounded to the nearest thousand dollars. The amount of the net outlays will be derived in conformity with the requirements contained in paragraphs 9344-2 and 9344-3a above.



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9344-4 SUBMISSION

Each Center will fax the data to the Accounting, Reporting and Analysis Branch, Code BFB, NASA Headquarters, at 202-358-3037 by no later than noon (local time at the Center) of the first workday of each week. Daily reports will be faxed during the last two weeks of September.



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FMM 9345 RECONCILIATION OF COSTS TO OBLIGATIONS

9345-1 GENERAL

This section sets forth the Agencywide system for the reconciliation of accrued costs to obligations. The system provides Headquarters management the data needed to support the program and financing schedules contained in the annual Agency budget estimates submitted to the Office of Management and Budget and the Congress.

9345-2 SYSTEMS COVERAGE

This system is applicable to all NASA Centers receiving allotments from NASA Headquarters and provides for the General Ledger cost account balance, plus or minus the net change in selected resources, plus or minus adjustments, to equal the obligations incurred during the current fiscal year for each appropriation.

Reconciliations will be performed for the following General Ledger cost accounts:

- a. 5110 R&D Current Year Costs;
- b. 5210 C of F Current Year Costs;
- c. 5310 R&PM Current Year Costs;
- d. 5410 SFCDC Current Year Costs;
- e. 5510 OIG Current Year Costs; and
- f. 5700 Trust Fund Current Year Costs
- g. 5910 GSA Building Delegation, Current Year Cost
- h. 7110 SAT Current Year Costs
- i. 7210 HSF Current Year Costs
- j. 7310 MS Current Year Costs
- k. 7410 NAF Current Year Costs



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9345-3 REQUIREMENTS

- a. **GENERAL.** Centers will prepare and submit a 'Reconciliation of Costs to Obligations' report in the format prescribed in FMM Appendix 9345-3A. Copies of this worksheet may be obtained from the Financial Management Division, NASA Headquarters, Code BFB, (202) 358-1035. All data will be extracted (without rounding) from the September 30 General Ledger Accounts System (GLAS) records. A separate report will be prepared for each of the General Ledger cost accounts shown in FMM 9345-2.

b. INSTRUCTIONS FOR REPORT PREPARATION

- (1) **Report Heading.** Show on the appropriate lines the reporting Center, reporting period, General Ledger cost account number, and title as shown in FMM 9345-2.
- (2) **Line Items.** The General Ledger account titles and numbers necessary to accomplish the reconciliation are preprinted on the report format as line items with a plus (+) or minus (-) sign to indicate how each account balance is to be applied in the reconciliation process. The designated account balances are to be extracted from the GLAS records (FMM 9341) for the end of the previous fiscal year and the current reporting period. Report on lines 2a, 3a, 4a, 5a, and 10, the previous fiscal year-end balances, and on lines 1, 2b, 3b, 4b, 5b, 8, and 9, the balances for the current reporting period. Report on line 7 the net total for lines 1 through 6 and on line 11 the net total for lines 8 through 10. Line 7 must agree with line 11.
- (3) **Differences.** Any difference between the net total of lines 1 through 5 and the net total reported on line 11 shall be identified and shown opposite the appropriate subtitle provided under line 6, "Adjustments." A detailed explanation is required on the reverse side of the form for any activity reported for the line item titled, "Other Adjustments."

9345-4 SUBMISSION

- a. **DUE DATES.** The Reconciliation of Costs to Obligations Reports will be prepared annually. The due date for this report is prescribed annually in FMM Appendix 9391-1A.
- b. **MAILING.** One copy of the report should be submitted to the Director, Financial Management Division, Code BFB, NASA Headquarters. The envelope containing the report will bear the following legend in the lower left-hand corner.

"Financial Reports - Please deliver unopened to the Director, Financial Management Division, Code BFB."



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9345-3A *Reconciliation of Costs to Obligations*



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FMM 9350 CENTER FUNCTIONAL REPORTS

FMM 9351 ANALYSIS OF INVENTORIES REPORT

9351-1 GENERAL

This section describes procedures for reporting materials inventory controlled by NASA Centers and components thereof. The information contained in the report assists NASA Centers and Headquarters in the management, analysis and reconciliation of these inventories.

9351-2 SYSTEMS COVERAGE

The data reported reflect Government-Owned/Held materials under inventory control as prescribed in FMM 9254 (Inventories, Government-Owned/Held) and NHB 4100.1 (NASA Materials Inventory Management Manual). Materials inventories can be purchased by either the Inventory Carrier Account (UPN 998) or a specific benefitting project.

The reporting formats identify status codes, inventory type accounts, appropriations and other data utilized in the analysis of inventory activities. A separate format is required, which identifies material purchases that are not held as inventory, i.e., direct charges which are consumed (costed immediately) upon receipt.

9351-3 RESPONSIBILITY

The Deputy Chief Financial Officer (DCFO) (Finance) and the Supply and Equipment Management Officer of each Center share a joint responsibility for the content and accuracy of the report.

9351-4 SUBMISSION

- a. **DUE DATES.** Centers will prepare and submit the NF 1489,
- b. 1489A and 1489B annually. The due date for the September 30 report is prescribed annually in FMM Appendix 9391-1A.
- c. **CERTIFICATION.** The DCFO and the Supply and Equipment Management Officer of each Center must co-sign the transmittal letter submitting the report to NASA Headquarters.
- d. **MAILING.** Two copies of the report should be submitted to:



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Director, Financial Management Division
Code BFB
NASA Headquarters
Washington, DC 20546

The envelope containing the report will bear the following legend in the lower left-hand corner:

"Financial Reports - Please deliver unopened to the Director, Financial Management Division, Code BFB."

9351-5 REQUIREMENTS

- a. **GENERAL.** The data needed for the report are shown in FMM Appendixes 9351-5A, B and C. FMM Appendix 9351-5A (NASA Form 1489) provides, by status code, a summary of inventory activity. FMM Appendix 9351-5B (NASA Form 1489A) provides a summary of activity by appropriation for material inventories both funded and unfunded and material direct charged outside the inventory management system. FMM Appendix 9351-5C (NASA Form 1489B) provides, by type account number, a breakdown of direct charges funded by all appropriations.

b. INSTRUCTIONS FOR REPORT PREPARATION

- (1) **Inventories of Materials, Status Codes 1, 2, and 3** (NASA Form 1489; FMM Appendix 9351-5A).

- (a) **General.** A summary report will be prepared by each Center for Status Codes 1 (Stores Stock) (general ledger account 1210), 2 (Program Stock) (general ledger account 1230), and 3 (Standby Stock) (general ledger account 1220). All amounts will be reported in whole dollars.

- (b) **Instructions.** The following is a description of the data to be included in the columns of NASA Form 1489 (FMM Appendix 9351-5A).

Column a - Balance Beginning of Fiscal Year - The amounts reported will include all high and low sales items that were reported in column k, Balance as of Date of Report, for the preceding September 30 which agrees with the general ledger accounts 1210 (Inventories, Store Stock Government-Owned/Held), 1220 (Inventories, Stand-by Stock, Government-Owned/Held) and 1230 (Inventories, Program Stock, Government-Owned/Held).

Column b - Receipts, Funded - The amounts reported will include all receipts of Status Code 1 (Stores Stock) and Status Code 3 (Standby Stock) materials inventories obtained through purchases initially funded by the inventory carrier account (UPN 998) and reimbursable transfers. No amounts are reported for Status Code 2.



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Column c - Receipts, Unfunded - The amounts reported will include Status Code 2 (Program Stock) materials inventories acquired by direct purchase or non-reimbursable transfer. Status Code 2 receipts acquired by issue from Status Codes 1 or 3 should be included in Column e.

Column d - Returns - The amounts reported for Status Codes 1 and 3 will include both high and low sales credit returns from users. The amounts reported for Status Code 2 will include all returns (credit and non-credit). Status Codes 1, 2 and 3 also include returns to vendors. Significant amounts applicable to a particular reported transaction should be identified by a footnote.

Column e - Reclassification (From other Status Codes) - The amounts reported will include all reclassifications of materials from any other status code, i.e., issues from Status Codes 1 or 3 to Status Code 2 should be shown in this column on the Status Code 2 report.

Column f - Inventory Adjustments (Debits) - The amounts reported will include debit inventory adjustments resulting from physical inventory differences or other identifiable actions prescribed in NHB 4100.1, paragraph 307.

Column g - Issues - The amounts reported will include all issues of high sales inventories (items with an economic order quantity (EOQ) of less than a 12-month supply) and low sales receipts (items with an economic order quantity (EOQ) of 12 months or more). Upon completion of a physical inventory of low sales items, the difference between beginning and ending balances will also be included in this column.

Column h - Reclassification (To other Status Codes) - The amounts reported will include all reclassification of materials to other status codes, i.e., issues from Status Codes 1 or 3 to Status Code 2 should be shown in this column on the Status Code 1 or 3 reports.

Column i - Inventory Adjustments (Credits) - Disposals (to 1800 Account) - The amounts reported will include the value of inventories transferred to the Property Disposal Officer as excess or surplus to the needs of the Center.

Column j - Inventory Adjustments (Credits) - All Other Credit Adjustments - The amounts reported will include credit inventory adjustments resulting from physical inventory differences or other identifiable actions prescribed in NHB 4100.1, paragraph 307, except for disposals which will be reported in Column i and returns to vendors in Column d.



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Column k - Balance As Of Date Of Report - This is the net of columns a through j calculated by taking column a plus columns b, c, d, e and f minus columns g, h, i and j. The amounts reported will agree with accounts 1210, 1220 and 1230. The amounts reported in this column each September 30 will be the same amounts reported in column a the following fiscal year. Adjustments of a prior year figure will be shown in column f or j in the current year report.

(2) **Analysis of Appropriations and Non-Fund Charges** (NASA Form 1489A; FMM Appendix 9351-5B).

- (a) **General.** A summary report will be prepared by each Center to reflect inventory activity by appropriation and status code and direct charges by appropriation. All amounts will be reported in whole dollars.
- (b) **Instructions.** The following is a description of the data to be included in the columns of NASA Form 1489A (FMM Appendix 9351-5B). The data will be listed on the appropriate line in each column, shaded areas are not applicable.

Column a - Balance Beginning of Fiscal Year - The amounts reported will agree with accounts 1210, 1220, and 1230 reported in column g of the preceding September 30 report.

Column b - Receipts, Funded - The amounts reported will include all receipts of Status Code 1 (Stores Stock) and Status Code 3 (Standby Stock) materials inventories obtained through purchases initially funded by the Inventory Carrier Account (UPN 998) and reimbursable transfers.

Column c - Receipts, Unfunded - The amounts reported will include Status Code 2 (Program Stock) materials acquired by direct purchase. Status Code 2 receipts acquired by issue from Status Codes 1 or 3 should be included in Column e.

Column d - Returns - The amounts reported for Status Codes 1 and 3 will include both high and low sale credit returns from users. The amounts reported for Status Code 2 will include all returns (credit and non-credit).

Column e - Adjustments (Debits) - The amounts reported will equal the net total of adjustments and reclassifications, columns e, f, h, i and j, on NF 1489.

Column f - Issues - The amounts reported will include all issues of high sales inventories (items with an economic order quantity (EOQ) of less than a 12-month supply) and low sale receipts (items with an economic order quantity (EOQ) of 12 months or more). Upon completion of a physical inventory of low sales items, the difference between beginning and ending balances will also be included in this column.



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Column g - Balance as of Date of Report - This is the net of columns a through f calculated by taking column a plus columns b, c, and d (plus or minus column e) minus column f. The amounts reported will agree with accounts 1210, 1220 and 1230 as of September 30. The amounts reported in this column each year end will be the same amounts reported in column a the following fiscal year.

Column h - Direct Charges - The amounts reported will include materials, supplies and non-capitalized equipment charged (costed) directly to benefitting projects and identified by object class 26XX, including purchases initially obligated in the Inventory Carrier Account (UPN 998) and costed to the benefitting project upon receipt (wash items).

(3) **Summary of Direct Charges** (NASA Form 1489B; FMM Appendix 9351-5C).

- (a) **General.** A separate summary format will be prepared by each Center to identify direct charges to benefitting projects by type account. All amounts will be reported in whole dollars.
- (b) **Instructions.** The amounts reported represent materials, supplies and non-capitalized equipment costed directly to benefitting projects and identified by object class 26XX. Purchase and issue activity in support of Status Code 2 (Program Stock) should not be shown on this report. Issues from Status Codes 1 and 3 that are costed to benefitting projects should not be included in this report. NOTE: Purchases obligated in the Inventory Carrier Account (UPN 998) and costed to benefitting projects upon receipt (wash items) should be included in this report.

9351-6 VERIFICATION

The total of the Analysis of Inventory Report (NF 1489) for all status codes should equal the balance of general ledger accounts 1210, 1220 and 1230 as of the date of the report. The total of column g on the NF 1489A should equal the balances of general ledger accounts 1210, 1220 and 1230 as of the end of the fiscal year. The total of column h on the NF 1489A should equal the total of the NF 1489B report. All verifications should be made prior to submission to NASA Headquarters with variances being explained in detail in the transmittal letter.



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9351-5A *Analysis of Inventory Report (NF 1489)*



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9351-5B Analysis of Inventory Report (NF 1489A)



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9351-5C *Analysis of Inventory Report (NF 1489B)*



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FMM 9352 ANALYSIS OF FIXED ASSETS REPORT

9352-1 GENERAL

This section describes the procedures for reporting fixed assets by NASA Centers and the Jet Propulsion Laboratory (JPL). The information contained in the report assists NASA Centers and Headquarters in the management, analysis and reconciliation of real property, capitalized equipment and property held by Property Disposal Officers.

9352-2 SYSTEMS COVERAGE

The data reported reflects NASA-owned fixed assets that are either Government-Owned/Held or Government-Owned/Non-Government-Held. The reporting format identifies capitalized acquisitions (by appropriation), transfers and disposals of real property and capitalized equipment by type account and location and transactions affecting property held by Property Disposal Officers.

9352-3 RESPONSIBILITY

The Deputy Chief Financial Officer (DCFO) (Finance), Real Property Accountable Officer, and the Supply and Equipment Management Officer share joint responsibility for the content and accuracy of the report.

9352-4 SUBMISSION

- a. **DUE DATES.** Centers will prepare and submit an Analysis of Fixed Assets Report, NASA Form 1490, (see FMM Appendix 9352-5A) annually for the period ending September 30. The due date for the September 30 report is prescribed annually in FMM Appendix 9391-1A. This report will consist of a consolidated report for all locations and a separate report for each geographic location including tracking facilities and network station property as identified in FMM Appendix 9256-4A.

All columns of the report must be completed and reconciled to the general ledger and property records.

- b. **CERTIFICATION.** The DCFO, Real Property Accountable Officer, and the Supply and Equipment Management Officer of each Center must co-sign the transmittal letter submitting the report to NASA Headquarters.



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- c. **MAILING.** The report will be submitted in quadruplicate to:

Director, Financial Management Division
Code BFB
NASA Headquarters
Washington, DC 20546

The envelope containing the report will bear the following legend in the lower left-hand corner:

"Financial Reports - Please deliver unopened to the Director Financial
Management Division, Code BFB."

9352-5 REQUIREMENTS

- a. **GENERAL.** The amounts will be reported in thousands of dollars and the control account totals will reconcile to the General Ledger Account System (GLAS) submission for the same reporting period. Data are not required in shaded spaces. Copies of the prescribed form are available from Goddard Space Flight Center, Code 853.9.

The titles of the accounts whose numbers "appear" or "are shown" left column of NASA Form 1490 (FMM Appendix 9352-5A) are:

FIXED ASSETS GOVERNMENT-OWNED/HELD PROPERTY

ACCOUNT TITLE	ACCOUNT NO.
LAND	1511
BUILDINGS	1521
OTHER STRUCTURES AND FACILITIES	1531
LEASEHOLD IMPROVEMENTS	1541
EQUIPMENT (1551-1563)	1550

FIXED ASSETS GOVERNMENT-OWNED/CONTRACTOR-HELD PROPERTY

ACCOUNT TITLE	ACCOUNT NO.
LAND	1611
BUILDINGS	1621
OTHER STRUCTURES AND FACILITIES	1631
LEASEHOLD IMPROVEMENTS	1641
EQUIPMENT	1650

FIXED ASSETS HELD BY GRANTEES

ACCOUNT TITLE	ACCOUNT NO.
FIXED ASSETS, GRANTS, AND COOPERATIVE AGREEMENTS	1700



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PERSONAL PROPERTY HELD BY THE PROPERTY DISPOSAL OFFICER

ACCOUNT TITLE	ACCOUNT NO.
OTHER ASSETS, PERSONAL PROPERTY HELD FOR DISPOSAL-CAPITAL EQUIPMENT	1810
OTHER ASSETS, PERSONAL PROPERTY HELD FOR DISPOSAL-NON-CAPITAL	1820

- b. **INSTRUCTIONS FOR REPORT PREPARATION.** The following is a description of the data to be included in the columns of NASA Form 1490 (FMM Appendix 9352-5A).

Column a - Balance Beginning of Fiscal Year - The amounts reported for each account will agree with the amounts that were reported in column q, Balance as of Date of Report, for the preceding September 30.

NOTE: Adjustments to a prior year figure will be shown in column p of the current year report.

Column b - Current Year Additions, SAT - The amounts reported for accounts 1511, 1521, 1531, 1541, 1550, 1611, 1621, 1631, 1641, 1650, and 1700 will agree with the balance of 7130 and 7150 less the current year-to-date activity in 7120 and 7140 respectively. Prior year adjustments to 7120 and 7140 should not be included in this column but should be included in column p where the contra entry to 3850 is identified.

Column c - Current Year Additions, HSF - The amounts reported for accounts 1511, 1521, 1531, 1541, 1550, 1611, 1621, 1631, 1641, 1650, and 1700 will agree with the balance of 7230 and 7250 less the current year-to-date activity in 7220 and 7240 respectively. Prior year adjustments to 7220 and 7240 should not be included in this column but should be included in column p where the contra entry to 3850 is identified.

Column d - Current Year Additions, MS - The amounts reported for accounts 1511, 1521, 1531, 1541, 1550, 1611, 1621, 1631, 1641, 1650, and 1700 will agree with the balance of 7330 and 7350 less the current year-to-date activity in 7320 and 7340 respectively. Prior year adjustments to 7320 and 7340 should not be included in this column but should be included in column p where the contra entry to 3850 is identified.

Column e - Current Year Additions, C of F/ NAF - The amounts reported for accounts 1511, 1521, 1531, 1541, 1550, 1611, 1621, 1631, 1641, and 1650 will agree with the balance of (5230+7430) and (5250+7450) less the current year-to-date activity in (5220+7420) and (5240+7440), respectively. Prior year adjustments to (5220+7420) and (5240+7440) should not be included in this column but should be included in column p where the contra entry to 3850 is identified.



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Column f - Current Year Additions, R&D - The amounts reported for accounts 1511, 1521, 1531, 1541, 1550, 1611, 1621, 1631, 1641, 1650, and 1700 will agree with the balance of 5130 and 5150 less the current year-to-date activity in 5120 and 5140 respectively. Prior year adjustments to 5120 and 5140 should not be included in this column but should be included in column p where the contra entry to 3850 is identified.

Column g - Current Year Additions, SFCDC - The amounts reported for accounts 1511, 1521, 1531, 1541, 1550, 1611, 1621, 1631, 1641, 1650, and 1700 will agree with the balance of 5430 and 5450 less the current year-to-date activity in 5420 and 5440, respectively. Prior year adjustments to 5420 and 5440 should not be included in this column but should be included in column p where the contra entry to 3850 is identified.

Column h - Current Year Additions, R&PM/OIG - The amounts reported for accounts 1511, 1521, 1531, 1541, 1550, 1611, 1621, 1631, 1641, and 1650 will agree with the balance of (5330+5530) and (5350+5550) less the current year-to-date activity in (5320+5520) and (5340+5540), respectively. Prior year adjustments to (5320+5520) and (5340+5540) should not be included in this column but should be included in column p where the contra entry to 3850 is identified.

Column i - Current Year Additions, Unfunded Transfers From Other Federal Agencies - The amounts reported for accounts 1511, 1521, 1531, 1541, and 1550 will represent the credit entries to account 3820. Subsequent transfers to accounts 1611, 1621, 1631, 1641, 1650 and 1700 should be shown in column l.

Column j - Current Year Additions, Unfunded Transfers From Other NASA Centers - The amounts reported for accounts 1511, 1521, 1531, 1541, and 1550 will represent the credit entries to account 3810. Subsequent transfers to accounts 1611, 1621, 1631, 1641, 1650 and 1700 should be shown in column l.

Column k - Current Year Additions, Other Unfunded Costs - The amounts reported for accounts 1511, 1521, 1531, 1541, 1550, 1611, 1621, 1631, 1641, 1650, and 1700 will agree with the balance of 5630 and 5650 less the current year-to-date activity in 5620 and 5640, respectively. Prior year adjustments to 5620 and 5640 should not be included in this column but should be included in column p where the contra entry to 3850 is identified.

Column l - Intra-Center Transfers - The amounts reported will be the unfunded transfers among the Center, contractors and grantees. The increases and decreases will be reported under accounts 1511, 1521, 1531, 1541, 1550, 1611, 1621, 1631, 1641, 1650, 1700, 1810 or 1820, as appropriate. The total of the column should be -0- at the end of each reporting period.

NOTE: All transfers to accounts 1810 or 1820 from 1511, 1521, 1531, 1541, 1550, 1611, 1621, 1631, 1641, 1650, or 1700 should be shown in this column.



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Column m - Retired Property - The amount reported will be shown under the appropriate account with the total of this column equalling the balance of account 3830.

Column n - Unfunded Transfers to Other Federal Agencies - The amounts reported will be for the 1511, 1521, 1531, 1541, 1550, 1810 or 1820 accounts only and will represent the debit entries to account 3820. Transfers of property initially recorded in accounts 1611, 1621, 1631, 1641, 1650 and 1700 will be transferred to account 1511, 1521, 1531, 1541, 1550 (shown in column l) prior to transfer to other agencies.

Column o - Unfunded Transfers to Other NASA Centers - The amounts reported will be for the 1511, 1521, 1531, 1541, 1550, 1810 or 1820 accounts only and will represent the debit entries to accounts 3810 and 3890. Transfers of property initially recorded in accounts 1611, 1621, 1631, 1641, 1650 and 1700 will be transferred to account 1511, 1521, 1531, 1541, 1550 (shown in column l) prior to transfer to other NASA Centers.

Column p - Adjustments and Reclassifications - The amounts reported for accounts 1511, 1521, 1531, 1541, 1550, 1611, 1621, 1631, 1641, and 1650 represent that portion of 3850 applicable to fixed assets. Amounts reported for account 1700 represent all entries made to 3840 and the 3850 entries applicable to fixed assets. The amounts reported for accounts 1810 and 1820 include amounts excessed from accounts 1210, 1220, and 1230 and the disposition of excessed property not included in columns m, n or o.

Column q - Balance as of Date of Report - This is the net of columns a through p calculated by taking column a plus columns b, c, d, e, f, g, h, i, j, and k minus columns m, n and o, plus or minus l and p. The amounts reported will balance to the general ledger and subsidiary ledger accounts reported during the same period. The amounts in this column on the September 30 report will be shown in column a during the following fiscal year.

9352-6 VERIFICATION

The following verifications will be performed before the NF 1490 report is submitted to NASA Headquarters.

- a. The amounts reported in column a will equal the amounts reported in column q on the preceding September 30 report.
- b. The amounts reported in column q will equal the total of the general ledger submissions for accounts 1511, 1521, 1531, 1541, 1550, 1611, 1621, 1631, 1641, 1650, 1700, 1810 and 1820. In addition, the total of accounts 1511, 1521, 1531, 1541, 1550, 1611, 1621, 1631, 1641, 1650 and 1700, as of September 30, shall equal the amounts reported on the GSA Form 1166, Annual Report of Real Property Owned by the United States.



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- c. The amounts reported in column i and j will equal the credits made to accounts 3820 and 3810, respectively, except for credits entered as current year corrections.
- d. The amounts reported in columns n and o will equal the debits made to accounts 3810, 3820 and 3890, respectively, except for debits entered as current year corrections.
- e. The net total of columns i and n will equal the balance of account 3820.
- f. The net total of column j and o will equal the balance of account 3810 and 3890.
- g. The total of column l will be -0- on the consolidated Center report.
- h. The total of column m will equal the balance of account 3830.
- i. The total of column p will equal the sum of the balances of accounts 3840 and the fixed assets portion of 3850.
- j. Reconciling items identified during the above verifications will be explained in detail on the transmittal letter submitting the report.



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9352-5A *Analysis of Fixed Assets Report (NF 1490)*



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FMM 9353 Chapter Deleted



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FMM 9354 NASA OCCUPATIONAL HEALTH PROGRAM COST REPORT

9354-1 GENERAL

This section sets forth the agencywide system for recording and reporting the cost of the NASA Occupational Health program. The objectives of this report are:

- a. to provide data for the evaluation of the Occupational Health program workload for each Center;
- b. to accumulate, summarize, and report the costs and personnel data to facilitate budgetary planning for the NASA Occupational Health program; and
- c. to provide management with data on the cost of medical and environmental health services which are useful in making decisions affecting the NASA Occupational Health program.

9354-2 SYSTEMS COVERAGE

This system is applicable to all NASA Centers and components thereof, including JPL. Cost data (direct and reimbursable) will be supported by the Center's official accounting records; functional managers will provide subbreaks of the data based on contractual and other available information. All program year costs incurred in the current fiscal year should be included in the report. Component Center costs and parent Center costs will be separately identified. Direct costs and reimbursable costs will also be separately identified; subauthorizations received will be included where appropriate. Costs applicable to function code 10-06-09, Administration and Management of Medical Services, should be included where appropriate. The amounts reported will be in whole dollars and on an accrual basis in accordance with FMM 9060.



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9354-3 PROGRAM SCOPE

OCCUPATIONAL HEALTH. The NASA Occupational Health program provides for the maintenance and improvement of the health of employees of NASA and onsite contractors, and meets the requirements of the OSH Act of 1970 to provide a healthful workplace that is free from health hazards. The program includes provisions for sick call; emergency treatment; job related medical surveillance examinations and certifications; voluntary health maintenance examinations and screening tests; physical fitness programs; immunizations; an Employee Assistance Program; and the recognition, evaluation, and control of occupational health hazards or stresses involving industrial hygiene, radiological health, potable water, food sanitation, hazardous wastes, and pesticides. Activities included in the occupational health function should reflect only charges at or below the first and second line supervisory level.

9354-4 RESPONSIBILITY

a. HEADQUARTERS

- (1) The Director, Financial Management Division, NASA Headquarters, is responsible for the development, implementation, and maintenance of the NASA Occupational Health program cost reporting system.
- (2) The Director, NASA Occupational Health Office, NASA Headquarters, as the functional manager, is responsible for:
 - (a) evaluating the NASA Occupational Health program performance, requirements, and resources utilization;
 - (b) monitoring the utilization and results obtained from the reporting system; and
 - (c) recommending measures to improve the reporting system to the Director, Financial Management Division, NASA Headquarters.

b. CENTERS

- (1) The Director of each NASA Center is responsible for the administration of the NASA Occupational Health program at their site.
- (2) The Center Deputy Chief Financial Officer (DCFO) and the Functional Manager of the NASA Occupational Health Office are jointly responsible for the preparation and submission of the NASA Occupational Health Program Cost Report.



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9354-5 SUBMISSION

- a. **DUE DATE.** Annually, the NASA Occupational Health Program Cost Report will be jointly prepared by the Center's DCFO and the Functional Manager of the NASA Occupational Health Office.

A separate NASA Form 1229 will be prepared for each parent Center and for each component Center. Separate forms will be submitted for the direct costs and the reimbursable costs at each entity; subauthorizations received will be included where appropriate. A summary is not required. Each Center will determine the frequency of reporting for local use. Three copies of the annual report will be submitted to the Director, Financial Management Division, Code BFB, NASA Headquarters, on the due date prescribed in FMM Appendix 9391-1A.

- b. **MAILING.** The report will be mailed to NASA Headquarters, and the envelope containing the report will bear the following legend in the lower left-hand corner:

"Financial Reports - Please Deliver Unopened to the Director, Financial Management Division, Code BFB"

Internal distribution for Headquarters will be handled by the Director, Financial Management Division.

9354-6 FORM OF SUBMISSION

A copy of NASA Form 1229, NASA Occupational Health Program Cost Report, is attached as FMM Appendix 9354-7A. Copies of the prescribed form are available on Proform Pro Filler and from Goddard Space Flight Center on NASA Form 2. The stock number is 000000NF0193.

A reconciliation of the data on the NASA Form 1229 with FACS as of the same period is required. A brief description of the differences, causes, and actions taken to eliminate variances in the future, should be addressed. See FMM Appendix 9354-6A for an example of the format to be used in making the reconciliation.

9354-7 INSTRUCTIONS FOR REPORT PREPARATION - NASA FORM 1229

SECTION I - OCCUPATIONAL MEDICINE PERSONNEL

WORKYEAR EQUIVALENTS. For each line item in Section I of the report, show in the appropriate FTE Columns, the workyear equivalents for the employees that worked on a full or part-time basis during the fiscal year. The workyear equivalents are computed by dividing total hours compensated (includes regular hours, annual leave, sick leave, compensatory time used, and overtime, and excludes leave without pay) by 2,080 hours. Workyear equivalents should be expressed to the nearest tenth of a workyear. The FTE's in columns A, B, and C should be totaled and shown in Column D.



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- a. **INSTRUCTIONS FOR COST COLUMNS.** The following is a description of the data to be included in the columns of the NASA Form 1229 (FMM Appendix 9354-7A). The data will be listed on the appropriate line in each column:

Type of Cost - The types of cost (Line Items 1 through 20) to be reported are preprinted on the form. If additional line items are required, the cost will be included in line Item 13, and will be properly identified and explained on a separate sheet, as appropriate.

Column A - Civil Service (MS - FS 41 and 42 and OIG - FS 21 and 22) - Include all costs for civil service personnel salaries. Travel and fringe benefits costs are covered in Section II

Column B - Contractor (Other - FS include NAF -FS 51, SAT - FS 29 & 50, HSF - FS 34, MS - FS 48 and OIG - FS 23) - Include gross compensation for direct salaries and wages incurred on support service contracts.

Column C - Other Government Agencies (Services Only) (Other- FS include NAF -FS 51, SAT - FS 29 & 50, HSF - FS 34, MS - FS 43 & 48 and OIG FS 23) - Include all costs incurred for occupational medicine services obtained from other Government agencies on a reimbursable basis.

NOTE: This column is to reflect the cost of services purchased from other Government agencies in lieu of utilizing NASA civil service personnel or support service contractors to perform the function. Whenever possible, the cost of the services should be shown on Line Items 1 through 18.

Column D - Total Annual Cost - (Columns A+B+C = D).

- b. **INSTRUCTIONS FOR LINE ITEMS.** The following is a guide for the distribution to line items of costs which are included in each column of NASA Form 1229:

Line Items 1 through 18 - Include the salary cost of civil service employees, contractor personnel, and services purchased from other Government agencies for physicians, physician consultants, nurses, medical technologists, emergency medical technicians, health educators, nutritionists, workers comp. specialists, EAP personnel, physical fitness personnel, wellness program personnel, administrative management, admin-support/clerical, consultants (non-physician), committees & panels, ADP professionals/technicians, and other personnel (specify).

Line Item 19 - Subtotal - Represents the total of the amounts shown on Line Items 1 through 18 for each of the Columns A through D.

Line Item 20 - Grand Total - Represents the total of the amounts shown on Line Items 1 through 18 for FTE Columns A through D.

SECTION II - OTHER SUPPORTING OCCUPATIONAL MEDICINE SERVICES AND SUPPLIES



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Line Item 1 - Travel - Include all costs for transportation, per diem, and related costs for civil service employee travel. Costs will be reflected in Column A only.

Line Item 2 - Overhead and Fees - Include the cost of overhead and fees paid in accordance with the terms of the contract. Costs will be reflected in Columns B or C.

Line Item 3 - Professional Services Purchased - Include the costs of professional services purchased which were not covered in Line Items 1 thru 18 of Section I, or in Line Items 8 and 9 of this section. Costs will be reflected in Columns A, B or C, as applicable.

Line Item 4 - Capital Equipment and Supplies - Include the costs of equipment, equipment rentals, and maintenance used for operations such as physiotherapy and diathermy, electrocardiograms, audiometric, x-ray, clinical laboratory, etc. Also included are the costs of all types of supplies and materials for offices, laboratories, field surveys, and medicines (including narcotics) used for medical, surgical, office, and laboratory use, such as chemicals, clothing, linens, instruments, personal protective equipment/clothing (surgical masks, rubber gloves, etc.). Costs will be reflected in Columns A, B or C.

NOTE: Supplies and equipment purchased by NASA from other Government agencies as well as the purchases from commercial sources, should be shown in Column B. Supplies and equipment purchased by other Government agencies in the performance of a reimbursable service agreement with NASA should be shown in Column C.

Line Item 7 - Other Equipment and Supplies - Include the costs of other equipment and supplies not covered in Line Items 4 thru 7 of this section. Costs will be reflected in Columns B or C.

NOTE: Supplies and equipment purchased by NASA from other Government agencies as well as the purchases from commercial sources, should be shown in Column B. Supplies and equipment purchased by other Government agencies in the performance of a reimbursable service agreement with NASA should be shown in Column C.

Line Item 8 - Analytical Services - Includes costs for analyses associated with medical exams such as blood and other biological materials, special tests, etc..

Line Item 9 - Professional Training (Excluding Travel) - Includes costs for professional training of occupational medicine personnel.

Line Item 10 - Fringe Benefits - Includes fringe benefit costs for civil service employees. The fringe benefit costs will be calculated by applying a rate to the fund source 41 or 42 portion of Column A, Line Item 19 of Section I. The applicable agencywide fringe benefit rate (utilized for reimbursable agreements) will be obtained from the Center's Deputy Chief Financial Officer. Fringe Benefit costs will be reflected in column A only.



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Line Item 11 - Miscellaneous - Include costs not otherwise provided for on other line items. Do not include building maintenance, repair and alterations, grounds maintenance or utilities, and etc. Costs will be reflected in Columns B or C.

Line Item 12 - Subtotal - Includes the total costs shown on Line Items 1 through 11 of columns A through D.

Line Item 13 - Total - Includes the total costs shown on Line Item 19, Section I and Line Item 12, Section II for columns A through D.

SECTION III - ENVIRONMENTAL HEALTH PERSONNEL

WORKYEAR EQUIVALENTS AND INSTRUCTION FOR COST COLUMNS - See Section I for instructions.

Line Items 1 through 18 - Include the salary cost of civil service employees, contractor personnel, and services purchased from other Government agencies for Industrial Hygienists and IH Techs, Health Physicists and HP Techs, Sanitarians, Chemists and Chem Techs, Other Technicians, Collateral Duty Environmental Health, Environmental Health Consultants, Health Educators/Trainers, Administrative-Management, Administrative-Support/Clerical, Consultants (non-Physician), Committees and panels, ADP Professionals/Technicians, and other personnel.

Line Item 19 - Subtotal - Represents the total of the amounts shown on Line Items 1 through 18 for each of the Columns A through D.

Line Item 20 - Total - Represents the total of the amounts shown on Line Items 1 through 18 for FTE Columns A through D.

SECTION IV - OTHER SUPPORTING ENVIRONMENTAL HEALTH SERVICES AND SUPPLIES

Line Item 1 - Travel - Include all costs for transportation, per diem, and related costs for civil service employee travel. Costs will be reflected in Column A only.

Line Item 2 - Overhead and Fees - Include the cost of overhead and fees paid in accordance with the terms of the contract. Costs will be reflected in Columns B or C.

Line Item 3 - Professional Services Purchased - Include the costs of professional services purchased which were not covered in Line Items 1 thru 18 of Section I, or in Line Items 8 and 9 of this section. Costs will be reflected in Columns A, B or C, as applicable.

Line Item 4 - Capital Equipment and Supplies - Include the costs of equipment, equipment rentals, and maintenance for calibration setups, analytical gear/supplies, recorders, air monitors/samples, survey equipment, respirators, film badges, ear protection, leak test setups, chemicals and other laboratory supplies, detector kits/tubes, protective clothing, etc. Costs will be reflected in Columns A, B or C.



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NOTE: Supplies and equipment purchased by NASA from other Government agencies as well as the purchases from commercial sources, should be shown in Column B. Supplies and equipment purchased by other Government agencies in the performance of a reimbursable service agreement with NASA should be shown in Column C.

Line Item 7 - Other Equipment and Supplies - Include the costs of other equipment and supplies not covered in Line Items 4 thru 7 of this section. Costs will be reflected in Columns B or C.

NOTE: Supplies and equipment purchased by NASA from other Government agencies as well as the purchases from commercial sources, should be shown in Column B. Supplies and equipment purchased by other Government agencies in the performance of a reimbursable service agreement with NASA should be shown in Column C.

Line Item 8 - Analytical Services -Includes costs for analyses of all types samples pertinent to Environmental Health activities (air, potable water, soil, microbial, settle dust, radioactivity, fiber counts, etc..

Line Item 9 - Professional Training (Excluding Travel) - Includes costs for professional training of environmental health personnel.

Line Item 10 - Fringe Benefits - Includes fringe benefit costs for civil service employees. The fringe benefit costs will be calculated by applying a rate to the fund source 41 or 42 portion of Column A, Line Item 19 of Section I. The applicable agencywide fringe benefit rate (utilized for reimbursable agreements) will be obtained from the Center's Deputy Chief Financial Officer. Fringe Benefit costs will be reflected in Column A only.

Line Item 11 - Miscellaneous - Include costs not otherwise provided for on other line items. Do not include building maintenance, repair and alterations, grounds maintenance or utilities, and etc. Costs will be reflected in Columns B or C.

Line Item 12 - Subtotal -Includes the total costs shown on Line Items 1 through 11 of columns A through D.

Line Item 13 - Total - Includes the total costs shown on Line Item 19, Section I and Line Item 12, Section IV for Columns A through D.



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9354-6A *Cost Reporting Analysis*

COST REPORTING ANALYSIS

RECONCILIATION OF NF 1229

(AS OF 9/30/)

<u>OCCUPATIONAL HEALTH</u>	<u>FS 41*</u>	<u>FS-42</u>	<u>FS-43</u>	<u>OTHER FS*</u>	<u>TOTAL</u>
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Cost Per NF 1299

Less Fringe Benefits	XXX	XXX	XXX		
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Adjusted NF 1229

Cost Per FACS

Variance

*Reflected as a positive number when NF 1229 is higher.

Reflected as a negative number () when FACS is higher.

*Other FS include NAF-FS 51, SAT-FS 29 & 50, HSF-FS 34, MS-FS 48 and OIG-FS 23.



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9354-7A *Occupational Health Program Cost Report (NF 1229)*



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FMM 9360 INSTALLATION CIVILIAN PAYROLL REPORTS

9361-1 GENERAL

This chapter identifies various regulatory civilian payroll reports required and sets forth the reporting requirements, format, and due dates. Detailed instructions relating to the preparation of these reports are contained in the Office of Personnel Management Federal Personnel Manual and Supplements thereto, the Treasury Financial Manual, and issuances by other regulatory agencies.

9361-2 PREPARATION OF REPORTS

Generally, the payroll offices of NASA Installations will prepare the Installation civilian payroll reports. The Agency consolidated civilian payroll reports, when required, will be prepared by the Financial Management Division, NASA Headquarters, as specified in FMM 9311.

9361-3 SUMMARY SCHEDULE OF REPORT DUE DATES AND REFERENCES

The civilian payroll reports required to be prepared and the frequency thereof are outlined in FMM Appendix 9361-3A.

9361-4 TRANSMITTAL AND SUMMARY REPORT TO CARRIER, FEDERAL EMPLOYEES HEALTH BENEFITS PROGRAM, SF 2811

- a. **REPORTING REQUIREMENTS.** The Office of Personnel Management has established a combined transmittal and summary data report to ensure that the number of enrollees on the Health Benefits Carrier records and the payroll office records are kept in agreement. The form is used to transmit SF 2809's, Health Benefits Registration Forms, and SF 2810's, Notice of Change in Health Benefits Enrollment, to carriers and to maintain the cumulative number of enrollees by plan and enrollment code.

A monthly reconciliation of the number of enrollees reported to carriers and actual payroll records is required.

- b. **REPORT FORMAT.** The report will be prepared on SF 2811, Transmittal and Summary Report to Carrier, Federal Employees Health Benefits Program (see FMM Appendix 9361-4A).



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- c. **DUE DATE.** On a daily or weekly basis, depending on the volume of carrier copies of SF 2809 and 2810 accumulated in the payroll office, an original and two copies of SF 2811 should be prepared. An original and one copy is forwarded to the carrier with the carrier copies of SF 2809 and SF 2810. Under no circumstances should forms be accumulated for longer than 1 week, nor should they be delayed to coincide with the applicable payroll deduction.

9361-5 THE SUPPLEMENTAL SEMIANNUAL HEADCOUNT REPORT, OPM FORM 1523 AND THE REPORTING OF WITHHOLDINGS AND CONTRIBUTIONS FOR HEALTH BENEFITS, LIFE INSURANCE AND RETIREMENT, SF 2812, AND 2812A

- a. **GENERAL REPORTING REQUIREMENTS.** The Office of Personnel Management (OPM) requires the semiannual submission of the Supplemental Semiannual Headcount Report, OPM Form 1523 along with the SF 2812 and the SF 2812A for the same pay period being reported. The Headcount report provides OPM with an indication of NASA's enrollment in the Federal employee benefits programs and this information is used for financial management and actuarial purposes. The report will include withholdings and contributions under the Civil Service Retirement System (CSRS), the Federal Employees Retirement System (FERS), the Federal Employees Health Benefits Program (FEHBP), and the Federal Employees Group Life Insurance Act (FEGLI).
- b. **REPORTING REQUIREMENTS.** The following data and forms will be submitted to OPM for the last pay period paid in March and September.

- (1) **OPM Form 1523 - Supplemental Semiannual Headcount Report** (see FMM Appendix 9361-5A). This two page report is required by OPM from all Federal payroll offices for the last pay period paid in March and in September. The report includes data on life insurance and health benefits, and withholding and contribution data for the Civil Service Retirement System (CSRS) and the Federal Employees Retirement System (FERS). Also, an aggregate base salary for each category of CSRS and FERS coverage must be included on the OPM Form 1523. The dollar amount of withholdings, contributions, and deposits on OPM Form 1523 must agree with the corresponding entries reported on the SF 2812 for the same pay period.

The headcount report, OPM Form 1523 will be submitted semiannually along with the SF 2812 and 2812-A for the same pay period. Additional instructions or requirements for the Headcount Report are published in OPM payroll letters prior to the due date of the report.



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- (2) **SF 2812 - Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement** (see FMM Appendix 9361-5B). For Headcount reporting, the total dollar amount shown on the SF 2812 for withholdings and contributions for life insurance must agree with the amount reflected in the "Dollar Amount" column of the "Basic" line of the OPM Form 1523. The SF 2812 submitted must cover the same pay period as reflected on the Supplemental Semiannual Headcount Report (OPM Form 1523).
- (3) **SF 2812-A - Report of Withholdings and Contributions for Health Benefits By Enrollment Code** (see FMM Appendix 9361-5C). The SF 2812-A for the Headcount reporting period will include Federal Health Benefits (FEHB) enrollment by enrollment code. Employees who are currently having no deductions made, but who are enrolled in the FEHB Program, should be included in the number reported in the "Number Enrolled" column.
- c. **DUE DATE.** The original OPM Form 1523, SF 2812, SF 2812-A, and Supplemental SF 2812-A are to be submitted so that they are received by the Office of Personnel Management on or before the date the payroll is paid. The address to which these forms will be sent is printed on the SF 2812.

9361-6 EMPLOYMENT AND PAYROLL REPORT, UNEMPLOYMENT COMPENSATION

- a. **REPORTING REQUIREMENTS.** Employment and wage reports are required quarterly under the provision of the United States Department of Labor regulations which are contained in the manual of Unemployment Compensation for Federal Employees (UCFE) Instructions. Each calendar quarter, report forms are mailed to each Installation payroll office by the appropriate State employment security agencies.
- b. **REPORT FORMAT.** There is no standard form prescribed for this report. The forms are developed by each State employment security agency to meet its specific requirements but, generally, the following items are included:
 - (1) the number of employees on the payroll ending nearest the 15th of each month during the reporting quarter; and
 - (2) the total salaries and wages on all payrolls for the quarter.
- c. **DUE DATE.** Within 30 days after the close of the calendar quarter, the completed employment and wage report will be returned by each Installation payroll office to the State employment security agency from which the form was received.



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9361-7 EXPERT AND CONSULTANT SERVICE REPORT

- a. **REPORTING REQUIREMENT.** Each installation will submit an annual report of obligations for expert and consultant services. Negative reports are required. The report will cover two categories of experts and consultants: WAE (when actually employed) and WOC (without compensation). NASA report Control Number 10-0000-00472 has been assigned to this report.

The report will include current program year (PY) information for the fiscal year-to-date. The following data shall be reported for each employee: name, social security number, daily pay rate (WAE only), number of days worked, amounts obligated for salary (WAE only), and obligations for travel and per diem.

The obligation data contained in this report should be consistent with that reflected under the Consultants and Experts UPNs in the Financial and Contractual Status (FACS) Report.

- b. **REPORT FORMAT.** The report will be submitted in the format contained in FMM Appendix 9361-7A.
- c. **DUE DATE.** This report will be forwarded to the Director, Financial Management Division, Code BFB, NASA Headquarters. The due date for the September 30 report will be prescribed annually in FMM Appendix 9391-1A.

9361-8 U.S. GOVERNMENT PAYROLL SAVINGS PLAN, SEMIANNUAL REPORT

a. REPORTING REQUIREMENTS

- (1) Period Covered by Report. The U.S. Treasury Department requires a semiannual report as of March 31 and September 30, of the total amount allotted through the payroll savings plan for the purchase of U.S. Savings Bonds. This amount is defined as the total bond deductions made in all pay periods ending in the reporting period. See FMM 9311-4 for the subsequent external reporting of this data by Headquarters.
- (2) Number of Employees Reported. The total number of full time, permanent employees on the payroll at the end of the reporting period.
- (3) The beginning and ending dates to be included on the report are based upon the pay periods ending during the reporting period. For example, a pay period ending on October 3 should be included on the report as of March 31 with the beginning date of September 20 on line 1. Line 2 would show an ending date of March 27. The subsequent semiannual September report would have a beginning date of March 28, one day after the ending date for the March report.

- b. **REPORT FORMAT.** The report will be in the format prescribed in FMM Appendix 9361-8A.



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- c. **DUE DATE.** The report will be forwarded to the Director, Financial Management Division, Code BFB, NASA Headquarters, as of the end of the last reporting pay period but not later than April 29th and October 29th.

9361-9 ANNUAL SUMMARY OF RETIREMENT FUND TRANSACTIONS FOR THE CIVIL SERVICE RETIREMENT SYSTEM (CSRS), OPM FORM 1525, AND THE FEDERAL EMPLOYEES RETIREMENT SYSTEM (FERS), OPM FORM 1564

- a. **REPORTING REQUIREMENTS.** The Office of Personnel Management (OPM) requires the submission of the Annual Summary of Retirement Fund Transactions for the Civil Service Retirement System (CSRS), OPM Form 1525, and the Federal Employees Retirement System (FERS), OPM Form 1564. The annual summary is used to reconcile OPM's independent summary retirement control accounts with retirement control accounts maintained by NASA. The CSRS and the FERS annual summary reports are prepared on a calendar year basis, after NASA Installations have completed a reconciliation of general ledger control accounts with payrolls, individual earnings records, and individual retirement records, following the close of the pay year. Instructions for the submission of the annual summary are included in an OPM Payroll Office Letter prior to the due date. Also, see FMM 9311-5 for the subsequent external reporting of this CSRS by NASA Headquarters.
- b. **REPORT FORMAT.** The CSRS report will be prepared on OPM Form 1525; and the FERS report will be prepared on OPM Form 1564 (see FMM Appendix 9361-9A and 9361-9B). Copies of these forms may be locally reproduced as needed.
- c. **DUE DATE.** The original and one copy of the certified OPM Form 1525 (CSRS) will be submitted to the Director, Financial Management Division, Code BFB, NASA Headquarters, not later than February 28 following the calendar year covered by the report. Each NASA Installation payroll office must submit OPM Form 1564 (FERS) directly to the address specified in the OPM Payroll Office Letter by March 31.

9361-10 EMPLOYER'S QUARTERLY FEDERAL TAX AND ANNUAL INFORMATION RETURNS

- a. **REPORTING REQUIREMENTS.** Each NASA installation will comply with requirements contained in the Employer's Tax Guide, IRS Circular E; Treasury Financial Manual, Volume 1, Part 3, Chapter 4000; and the Technical Instructions Bulletin TIB 4, Magnetic Tape Reporting, issued by the Social Security Administration.



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- b. **REPORT FORMATS.** The Quarterly Federal Tax and Annual Information Returns will be prepared as follows:

Quarterly Return

- (1) TR-IRS Form 941, Employer's Quarterly Federal Tax Return (see FMM Appendix 9361-10A). Used to report the withholding of Federal Income Tax and Social Security taxes deducted from wages of employees. The form is also used to report the taxable wages of employees and must be reconciled with deposits made during the quarter to the Federal Reserve Bank on behalf of employees.

Annual Returns

- (2) TR-IRS Form W-2, Wage and Tax Statement. Used to report the salaries, wages, and other payments to employees, back pay, awards, bonuses, reimbursement for moving, tax-deferred employees TSP contributions, and the Federal Income Tax deducted from employees during the calendar year. The form also shows the amount of Social Security Taxes and City/State taxes withheld from wages and deferred compensation (TSP). A paper copy of the form will be furnished employees by January 31 following the end of the tax year. A copy of the form must also be sent to the Social Security Administration (SSA) by February 28. Each NASA Installation will prepare a magnetic tape to notify the Internal Revenue Service Center of employee wage and tax withholding amounts in lieu of forwarding Copy A of each employee's W-2. Magnetic tape reports should be prepared in accordance with Technical Instructions Bulletin TIB 4.
- (3) TR-IRS Form 1099-MISC, Statement for Recipients Miscellaneous Income. Used to report payments of \$600 or more to contractor employees and to report royalty payments of \$10 or more. Payments of this type are usually cash awards to employees of, contractors or unpaid compensation to beneficiaries of deceased employees. Federal Income Tax is not withheld for these types of payments, but the gross compensation must be reported to the Internal Revenue Service Center. A paper copy must be sent to IRS by February 28 and to the recipient by January 31.
- (4) TR-IRS Form 1099-INT, Statement for Recipients of Interest Income. Used to report interest payments on back pay if the interest exceeds \$600. Interest in amounts less than \$600 do not require a 1099-INT, however, these amounts are considered taxable income and a notice must be sent to the employee. Federal Income Tax is not withheld for these types of payments, but the total interest must be reported to the Internal Revenue Service Center. A paper copy must be sent to IRS by February 28 and to the recipient by January 31.
- c. **DUE DATES.** See FMM Appendix 9361-3A for due dates of the above forms.



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9361-11 DISTRICT OF COLUMBIA, STATE, CITY, AND COUNTY INCOME TAX WITHHOLDING REPORTS

- a. **REPORTING REQUIREMENTS.** Each NASA Installation will comply with the reporting requirements entered into between the cities or counties, states, the District of Columbia, and the Secretary of the Treasury. The withholding agreements are appended to the Treasury Financial Manual (TFM), Volume 1, Part 3, Chapter 5000.

b. **REPORT FORMAT**

- (1) The forms to be used for the employer's biweekly, monthly, or quarterly tax returns, for cities or counties, states and the District of Columbia vary. The cities or counties, states and the District of Columbia will supply the NASA installations with the appropriate forms.
- (2) The terms of the withholding agreements provide that a copy of Form W-2 or magnetic tape record, Wage and Tax Statement, will be used as city, county, state or District of Columbia tax withholding statements. The earnings and the amount of city or county and state tax deducted will be shown on the Form W-2 and identified. An additional copy of the form will be provided for the employees' use in filing their city or county and state taxes. When the employee is required to file a tax return for several cities or counties and states, additional copies of the Wage and Tax Statement, Form W-2, will be furnished them for each city or county and state.

c. **DUE DATE**

- (1) The employer's tax return will be made on a biweekly, monthly, or quarterly basis depending upon the terms of the agreement and in accordance with the regulations issued by the appropriate taxing authority.
- (2) The requirement to file returns will not affect the requirement to furnish cities or counties, states and the District of Columbia information regarding earnings and the amount of tax withheld from each individual (Form W-2) only once annually, with the returns for the final quarter.
- (3) Wage and Tax Statement, Form W-2, for a calendar year, and any corrected statements made in such year, will be furnished to employees not later than January 31 of the following calendar year. If an employee is separated or transfers before the close of the calendar year, and is not expected to return to work within the calendar year, the statement will be furnished to the employee in accordance with IRS Circular E.



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9361-12 REPORT OF WAIVER OF CLAIMS FOR ERRONEOUS PAYMENT OF PAY AND ALLOWANCES, AND OF TRAVEL, TRANSPORTATION AND RELOCATION EXPENSES AND ALLOWANCES

- a. **REPORTING REQUIREMENTS.** Section 92.7(b) of Title 4 of the Code of Federal Regulations, as amended; 5 USC 5584, as amended; and NMI 9645.1_ require that a consolidated annual report of waiver of claims for erroneous payment of pay and allowances, and of travel, transportation and relocation expenses and allowances be furnished to the Comptroller General of the United States. This report is prepared at the close of each fiscal year and pertains to the disposition of the above-mentioned claims as reflected in the Register of Waivers maintained by each NASA Installation. See FMM 9311-5 for the NASA annual consolidated report of this data by the Director, Financial Management Division.
- b. **REPORT FORMAT.** The report will be in accordance with the letter format as shown in FMM Appendix 9361-12A.
- c. **DUE DATE.** Pursuant to NMI 9645.1_, the report will be forwarded to the Director, Financial Management Division, Code BFB, NASA Headquarters, to arrive not later than November 3 following the close of the fiscal year covered by the report. When applicable, a negative report should be submitted by the NASA Installation.
- d. **DUE DATE.** The required information will be provided to Code BFB, NASA Headquarters via telephone by the eighth (8th) calendar day of each month. The due date for the September 30 fiscal yearend report will be prescribed annually in FMM Appendix 9391-1A.

9361-13 WORKYEARS AND PERSONNEL COST REPORT

- a. **REPORTING REQUIREMENT.** OPM requires an annual report on workyears and cost data identifying various components of basic pay, premium pay, benefits and severance pay. The report also provides the cost of basic payrolls by pay system and the number of staff days and the value of leave earned and used. The requirement is prescribed annually in an Office of Personnel Management (OPM) memorandum.
- b. **REPORT FORMAT.** OPM Forms (1351 A thru D) and instructions will be provided by Code FMR to prepare the report.
- c. **DUE DATE.** The report will be requested by letter from the Office of Human Resources & Education, Code FMR.



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9361-3A *Summary Schedule of Report Due Dates and References*



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9361-4A *Transmittal and Summary Report to Carrier (SF 2811)*



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9361-5A *Supplemental Semiannual Headcount Report (OPM Form 1523)*



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9361-5B *Report of Withholding and Contributions for Health Benefits, Life Insurance and Retirement (SF 2812)*



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9361-5C *Report of Withholding and Contributions for Health Benefits by Enrollment Code (SF 2812A)*



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9361-7A *Expert and Consultant Service Report*



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9361-8A U.S. Government Payroll Savings Plan Semiannual Report - Bonds



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9361-9A *Annual Summary Retirement Fund Transactions - CSR*
(OPM Form 1525)



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**9361-9A *Annual Summary Retirement Fund Transactions -
FERS (OPM Form 1564)***



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9361-10A Employer's Quarterly Federal Tax Return (Form 941)



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9361-12A Sample Letter Format



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9361-13A Monthly Telephonic Report of Payroll Obligations



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FMM 9383 INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT, SF 13

9383-1 GENERAL

The National Aeronautics and Space Administration is required under the Provisions of the Department of Commerce Directive No. 19, to report quarterly to the Balance of Payments Division, Office of Business Economics, Department of Commerce, all transactions affecting the international balance of payments, including transactions which, although initiated by the Agency, are included in the private sector. The authority for the system of reports is contained in NMI 9393.1 , Subject: NASA Transactions Entering the International Balance of Payments.

9383-2 REQUIREMENTS

a. GENERAL

- (1) Transactions to be reported relate to payments and receipts which affect the balance of payments. Included are all transactions between NASA and a foreign entity such as a foreign government, foreign corporations excluding U.S. business offices of such corporations, foreign incorporated subsidiaries, foreign business offices of U.S. corporations, foreign individuals residing in foreign countries, NASA personnel stationed abroad or traveling abroad, and U.S. business organizations for services to be performed abroad. See FMM 9311-3 for the subsequent external reporting of this data by Headquarters.
- (2) Formal accounting records are not required for segregation of reportable transactions.

b. CONCEPTS TO BE FOLLOWED

- (1) Generally, the foreign government or the foreign country in which the payee resides should be used as a guide for reporting by country. Corporations are considered to be residents of the country in which they are incorporated, and business offices are considered to be residents of the country in which they are located. Payments to U.S. contractors for services to be provided abroad should be identified by the country in which the work is performed.
- (2) Reimbursements between U.S. Government agencies will be excluded from this report.



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- (3) To the extent practicable, transactions should be reported at the time of transfer of possession in the case of goods and the actual performance in the case of services. Disbursement records may be used in lieu of actual performance or transfer of goods where such disbursements are made within 30 days of the transaction.
- (4) When documents or other records do not provide all of the information necessary to prepare the reports, estimates may be used if they are reasonably accurate, reliable, and identified as such. The basis on which the estimate was made will be furnished as a footnote.

9383-3 *FORMAT*

The reports will be submitted in the format of FMM Appendixes 9383-3A through E. Separate reports will be submitted for each foreign country.

9383-4 *PERIOD COVERED*

The reports will cover transactions for each calendar quarter, and will not be on a cumulative basis.

9383-5 *RESPONSIBILITY*

Responsibility for preparation and submission of the required reports is assigned as follows:

- a. to the Field Installation Directors for all transactions under their cognizance. The report will be prepared by the Financial Management Offices, with assistance, as necessary, from officials at the Installation responsible for the transactions;
- b. to the Director, Financial Management Division, NASA Headquarters, for all transactions under the cognizance of the Headquarters program and staff offices. The report will be prepared by the Headquarters Accounting Branch, Code BFH, with assistance, as necessary, from the Headquarters program and staff offices for transactions for which they are responsible;
- c. to the Agency Accounts and Reports Branch, Code BFB, for the preparation of the Agency consolidated report and submission to the Balance of Payments Division, Bureau of Economic Analysis, Department of Commerce; and
- d. to the Director, Financial Management Division, NASA Headquarters, for the approval of the consolidated agencywide submission.



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9383-6 SUBMISSION

One copy of each report (FMM Appendixes 9383-3A through E), as appropriate, will be submitted so as to reach NASA Headquarters no later than the 30th calendar day after the end of the calendar quarter being reported. The due date for the September 30 report will be prescribed annually in FMM Appendix 9391-1A. When applicable, a negative report should be submitted by the NASA installation. Submissions should be addressed to the Director, Financial Management Division, NASA Headquarters, Attn: Code BFB. The original of the first sheet will be signed by the installation Financial Management Officer. Signatures on other sheets may be affixed by stamp, typing, or other means.

9383-7 INSTRUCTIONS FOR PREPARATION OF REPORT ON INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT

Specific instructions applicable to individual line items on FMM Appendix 9383-3A are as outlined below. Reports will be prepared in the format illustrated in the Appendixes. However, in cases where one or more groups of lines are not applicable, the lines not needed may be omitted, but those used must be coded as in the form. If the entire report is negative, a letter so stating will suffice.

A1. EXPENSES AND OTHER DEBITS - Total of lines A1.1 through A1.9.

A1.1 MERCHANDISE IMPORTS

a. The following will be included in this line:

- (1) the cost of supplies, material, and equipment purchased abroad from foreign entities and for which title is acquired by NASA, whether for use abroad or for import into the U.S.; imports should be reported only if title is held by NASA at the time the goods are first cleared through U.S. Customs;
- (2) procurements for NASA by domestic entities of such items which, at time of transfer of title to NASA, are known to be physically located abroad;
- (3) the cost of items for supplies, material, and equipment related to a construction project abroad and purchased abroad; however, if such items cannot be segregated, they will be included in the services reported under lines A1.21 and A1.22; and
- (4) the value of supplies, material, and equipment, which, under the terms of a contract or agreement with a foreign entity, are required to be procured in the U.S.

b. The following will be excluded:

Material and equipment procured by NASA in the U.S. for use on programs abroad.



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- c. When an amount is reported on this line, a report must be submitted on FMM Appendix 9383-3C.

A1.2 SERVICE IMPORTS - Total of lines A1.21 through A1.28

A1.21 PAYMENTS TO FOREIGN ENTITIES

- a. The following will be included in this line:
 - (1) the value of services received abroad which were provided by a foreign entity;
 - (2) procurement of services abroad for programs in the U.S.;
 - (3) research contracts with foreign entities;
 - (4) contracts with foreign entities for tracking station operations;
 - (5) contracts with U.S. business offices in foreign countries;
 - (6) payments to foreign nationals employed abroad under contracts, and gross pay of direct hire indigenous labor, less amounts withheld which are required to be transmitted to the U.S., i.e., retirement deductions of foreign nationals subject to U.S. Civil Service Retirement System;
 - (7) the cost of construction performed by foreign entities, including the cost of supplies, material, and equipment purchased abroad under the contract when not reported separately under line A1.1;
 - (8) procurements of services in the U.S. by foreign entities which are required by the terms of the contract to be procured in the U.S.;
 - (9) gross payments on grants and grants of goods or services to foreign governments, foreign institutions, international organizations, foreign individuals and other foreign entities;
 - (10) advances to foreign governments for services to be performed;
 - (11) transportation costs for use of foreign carriers for transportation to, or return from, a foreign country of equipment reported under A1.51 and A2.7, if paid by NASA; and
 - (12) payments for research effort where the results of the research are to be delivered to the United States.
- b. Exclude grants to the Smithsonian Institution for operation of the optical tracking network.

A1.22 PAYMENTS OF U.S. CONTRACTORS FOR WORK ABROAD -

Include all services provided abroad under NASA contracts with U.S. contractors in the United States, such as:

- a. operation of tracking stations;
- b. the foreign patent program;



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- c. construction overseas; in these cases if the cost of supplies, material, and equipment purchased in foreign countries cannot be separately reported in line A1.1, it will be included here; and
- d. any other contractor work on programs in foreign countries.

A1.22M ESTIMATED EXPENDITURES BY U.S. CONTRACTORS IN THE UNITED STATES (-) (MEMORANDUM) - Enter the estimated portion of amounts of line A1.22 which are retained in or returned to the United States by U.S. contractors. If this information is not available, no special effort will be made to obtain it, and the report will be footnoted that line A1.22 is being reported gross.

A1.23 REIMBURSEMENTS OR NET ADVANCES TO PERSONS TRAVELING ABROAD BUT NOT STATIONED ABROAD - Include reimbursements or net advances for per diem and other expenses of NASA personnel traveling abroad but not stationed abroad, but excluding any reimbursements for transportation on U.S. carriers purchased in the U.S.

A1.24 NET PAYMENTS TO U.S. GOVERNMENT PERSONNEL AND THEIR DEPENDENTS STATIONED ABROAD

a. Include the following:

- (1) net payments to NASA personnel stationed abroad including allowances or differentials paid after deducting amounts withheld from gross pay, other than allotment checks mailed to a foreign address; and
- (2) net pay delivered to U.S. banks to the account of NASA personnel stationed abroad.

b. Exclude:

Government contributions for retirement, health benefits, etc.

A1.25 CASH COLLECTIONS FROM (-) OR PAYMENTS (+) TO PERSONNEL - Include the amount of cash collections from NASA personnel stationed abroad (minus entry), even though credited to a general fund receipt account, and cash payments (plus entry) to such personnel, if any.

A1.25M ESTIMATED NET EFFECT OF PRIVATE FLOW OF FUNDS TO (-) OR FROM (+) THE U.S. (MEMORANDUM) - The estimated net amount of funds returned to (minus entry) or withdrawn from (plus entry) the U.S. through non-Government channels by NASA employees stationed abroad. Do not include checks drawn overseas against net pay deposited in a U.S. bank to the account of the employee.

A1.26 and A1.27 - These lines are not applicable to NASA.

A1.28 PURCHASE OF LAND AND LEASEHOLDS - Include payments on leases for tracking sites and other purposes in foreign countries.



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A1.3 and A1.4 - These lines are not applicable to NASA. Expenditures for research which involves delivery of the results of the research to the United States should be reported in line A1.21 or A1.22, as appropriate, and not here.

A1.5 GOVERNMENT GRANTS AND CREDITS - Total of lines A1.51 and A1.52.

A1.51 GRANTS - Include the value of equipment loaned to foreign entities when transported abroad and used for their programs. Do not include equipment at NASA sites used by foreign entities on a non-interference basis, or used in operations for NASA. Include transportation costs whether on U.S. or foreign carrier, if paid by NASA.

A1.52 through A1.8 - These lines are not applicable to NASA.

A1.9 OTHER PAYMENTS

- a. Include any amounts not classified above, with a footnote showing the types of transactions, such as:
 - (1) gross per diem payment for travel of persons stationed abroad except when such travel is to, or within, the United States (overseas personnel on trip to U.S.);
 - (2) transportation on foreign carriers for travel of persons stationed abroad, or for travel to or from overseas duty station; and
 - (3) advance payments to foreign entities other than foreign governments for services, supplies, materials or equipment.
- b. Exclude:
 - (1) transportation charges when U.S. carriers are used; and
 - (2) initial and final taxi fares for travelers leaving and returning to the U.S.

A2 RECEIPTS AND OTHER CREDITS - Total of lines A2.1 through A2.9.

A2.1 MERCHANDISE EXPORTS AND TRANSFERS FROM GOVERNMENT-OWNED STOCKS ABROAD - This line must equal line D2 of FMM Appendix 9383-3C and include:

- a. the value of supplies, material, and equipment which, under the terms of a contract or agreement with a foreign entity, are required to be purchased in the U.S. by the foreign entity;
- b. procurements from advances from foreign governments such as that for the San Marco project; and
- c. the value of equipment only which is reported in line A1.15.

A2.2 TRANSFER OF SERVICES - Total of lines A2.21 and A2.22.



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A2.21 TRANSFER TO FOREIGNERS - Total of lines A2.211 and A2.212.

A2.211 TRANSPORTATION SERVICES - Include the cost of transportation on U.S. carriers reported in A1.51, if paid by NASA.

A2.212 OTHER SERVICES - This line is not applicable to NASA.

A2.22 PRIVATE EXPORTS UNDER GOVERNMENT CONTRACTS AND AGREEMENTS

a. Include the following:

- (1) any services, which under the terms of a contract or agreement with a foreign entity, must be purchased in the U.S. by the foreign entity; and
- (2) transportation services on U.S. carriers for items reported on line A2.1, excluding transportation for equipment in line A1.51.

b. Exclude:

Service abroad procured in the U.S. from U.S. contractors.

A2.3 TRANSFERS OF OTHER PROPERTIES AND RIGHTS - Include the value of properties and other rights transferred to foreign entities. Identify type of property and rights in a footnote.

A2.4 through A2.5 - These lines are not applicable to NASA.

A2.6 COLLECTIONS OF CLAIMS, REPARATIONS, INSURANCE PREMIUMS, AND SIMILAR TRANSACTIONS - Include collection of claims or reparations from foreign entities, and other similar transactions.

A2.7 REVERSE GRANTS - Include the value of any equipment returned to the U.S. which was reported in A1.51 in the current or prior periods, excluding transportation costs.

A2.8 BORROWING BY THE UNITED STATES - This line is not applicable to NASA.

A2.9 OTHER RECEIPTS - Include the following:

- a. recoveries of balances of grants to foreign entities;
- b. cash contributions of foreign governments for operation of tracking stations, such as that received from the Australian Government; and
- c. any other receipts not classified above, and identify by types in a footnote, such as the advance for the San Marco project.

A3 FINANCING - Total of lines A3.1 through A3.6. Also equals line A2 minus line A1.



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A3.1 DOLLAR DISBURSEMENTS (-) - Total amounts reported on line A1 which have been disbursed.

A3.2 DOLLAR RECEIPTS - Total amounts reported on line A2 which were cash receipts.

A3.3 and A3.4 - These lines are not applicable to NASA.

A3.5 INCREASE (+) OR DECREASE (-) IN ACCOUNTS RECEIVABLE - Report the increase or decrease in amounts due NASA from foreign entities for any services, material, supplies, or equipment and for use of NASA facilities represented by transactions reported on an accrual basis, including the amount reported on line A1.51 for equipment only and services and merchandise due for which payment has been made by NASA, other than those under advances to foreign governments.

A3.6 INCREASE (+) OR DECREASE (-) IN ACCOUNTS PAYABLE AND OTHER LIABILITIES - Report the increase or decrease in amounts payable by NASA to a foreign entity for services, materials, supplies, or equipment represented by transactions reported on an accrual basis.

9383-8 INSTRUCTIONS FOR PREPARATION OF REPORT ON PRIVATE EXPORTS UNDER GOVERNMENT CONTRACTS AND AGREEMENTS

Specific instructions applicable to individual line items on FMM Appendix 9383-3B are as outlined below. In those cases where lines are not applicable, they may be omitted; but, lines used must be coded as in the format. If the entire report is negative, a letter so stating will suffice.

C1 PRIVATE EXPORTS REQUIRED UNDER GOVERNMENT CONTRACTS WITH FOREIGN SUPPLIERS AND CONTRACTORS - Total of lines C1.1 through C1.3.

C1.1 VALUE OF MERCHANDISE EXPORTED - Include the value of supplies, materials, and equipment which, under the terms of a contract with a foreign supplier or contractor, are required to be procured by the foreign supplier or contractor in the U.S. Exclude procurements in the U.S. not required by the terms of the contract.

C1.2 TRANSPORTATION ABOARD U.S. FLAG VESSELS - Include the transportation costs aboard U.S. carriers for the items included in C1.1.

C1.3 OTHER SERVICES PURCHASED IN THE U.S. - Include the value of services which, under the terms of a contract with a foreign supplier or contractor, are required to be procured in the U.S. Exclude purchases in the U.S. of services not required by the terms of the contract.

C2 PRIVATE EXPORTS REQUIRED UNDER AGREEMENTS WITH FOREIGN GOVERNMENTS - Total of lines C2.1 and C2.3.



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C2.1 VALUE OF MERCHANDISE EXPORTED - Include the values of supplies, materials, and equipment which are required to be procured by the foreign government, under the terms of an agreement or contract with that foreign government. Exclude procurements in the U.S. not required under the terms of the agreement or contract.

C2.2 TRANSPORTATION ABOARD U.S. FLAG VESSELS - Include the transportation costs aboard U.S. carriers for the items included in C2.1.

C2.3 OTHER SERVICES PURCHASED IN THE UNITED STATES - Include the value of services which are required to be procured in the U.S. by the foreign government, under the terms of an agreement or contract with that foreign government. Exclude procurements in the U.S. not required under the terms of the agreement or contract.

9383-9 INSTRUCTIONS FOR PREPARATION OF REPORT ON MERCHANDISE TRANSACTIONS

FMM Appendix 9383-3C will be prepared covering the total amount reported on lines A1.1 and A1.2 of FMM Appendix 9383-3A. The amounts to be reported in the column headed "Recorded in Trade Statistics" will be the value of that merchandise for which customs declarations were filed. All other amounts will be reported in the second column. Specific instructions, applicable to individual line items on FMM Appendix 9383-3C, are outlined below. In cases where lines are not applicable, they may be omitted; but, those used must be coded as in the format. If the entire report is negative, a memo so stating will suffice.

D1 TOTAL IMPORTS - Total of lines D1.1 and D1.2. This line should equal line A1.1 of FMM Appendix 9383-3A.

D1.1 PURCHASED FROM FOREIGN ENTITIES - See instructions in FMM 9383-7 for line A1.1 of FMM Appendix 9383-3A.

D1.2 RECEIVED UNDER BARTER ARRANGEMENTS - This line is not applicable to NASA.

D2 TOTAL EXPORTS AND TRANSFERS FROM GOVERNMENT-OWNED STOCKS ABROAD - Total of lines D2.1 through D2.5. This line should equal A2.1 of FMM Appendix 9383-3A.

D2.1 THROUGH D2.3 - These lines are not applicable to NASA.

D2.4 PRIVATE EXPORTS TO FOREIGN SUPPLIERS AND CONTRACTORS UNDER GOVERNMENT CONTRACTS - Include the values of supplies,

materials, and equipment which are required to be procured by the foreign government, under the terms of an agreement or contract with that foreign government. Same as line C1.1 of FMM Appendix 9383-3B.



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D2.5 PRIVATE EXPORTS TO FOREIGN GOVERNMENTS UNDER GOVERNMENTAL AGREEMENTS - Include the values of supplies, materials, and equipment which are required to be procured by the foreign government, under the terms of an agreement or contract with that foreign government, such as procurements for the San Marco project made from the advance from the Italian Government. Exclude procurements in the U.S. not required under the terms of the agreement or contract. Include also the value of equipment reported only in A1.51 of FMM Appendix 9383-3A. Same as line C2.1 of FMM Appendix 9383-3B.

9383-10 INSTRUCTIONS FOR PREPARATION OF REPORT ON GOVERNMENT GRANTS AND CREDITS

Specific instructions applicable to individual line items of the above report are outlined below.

E1.3 GOVERNMENT-OWNED GOODS AND SERVICES TRANSFERRED - Include the value of equipment and transportation services transferred without cash reimbursement which are reported in line A1.51 of FMM Appendix 9383-3A.

E1.31 PURCHASED FROM NON-GOVERNMENT SOURCES - Include the value of equipment and transportation services purchased from non-Government sources. The amount reported in column (6) should equal the sum of amounts reported in lines A1.1 and A1.2 of FMM Appendix 9383-3A.

E1.32 PURCHASED FROM OTHER AGENCIES ON A REIMBURSABLE BASIS - Include the value of equipment and transportation services purchased from other Government agencies on a reimbursable basis. The specific type of transaction will be reported on lines E1.321 through E1.323.

9383-11 INSTRUCTIONS FOR PREPARATION OF REPORT OF CHANGES IN GOVERNMENT FINANCIAL ASSETS AND LIABILITIES ABROAD

Specific instructions applicable to individual line items on FMM Appendix 9383-3E are as outlined below. In those cases where lines are not applicable, they may be omitted; but, those lines used must be coded as in the format. If the entire report is negative, a memo so stating will suffice.

F1.3 ACCOUNTS RECEIVABLE, BALANCE AT END OF PERIOD - Line F1.31 plus line F1.32 less line F1.33 plus or minus line F1.34.

F1.31 BALANCE, START OF PERIOD - Includes the following:

- a. the balance due NASA from foreign entities at the start of the quarter being reported for services, material, supplies, or equipment for which payment has been made and for the use of NASA facilities;



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- b. the value of equipment which has been reported in prior period on line A1.51 of FMM Appendix 9383-3A and which had not been returned at the beginning of the quarter reported; and
- c. services and merchandise due from foreign entities for which payment has been made, excluding those under advances to foreign governments.

F1.32 SHIPMENTS OR OTHER ADDITIONS - Includes the following:

- a. the value of services, supplies, material or equipment furnished to a foreign entity during the quarter being reported for which collection has not been made;
- b. the value of equipment only which has been reported in line A1.51 of FMM Appendix 9383-3A for the period being reported and which has not been returned; and
- c. any amounts due for the period being reported for use of NASA facilities.

F1.33 COLLECTIONS OR DELIVERIES RECEIVED - Include collections are made during the quarter being reported for amounts reported on line F1.31, as well as the value of any equipment returned which was included in line F1.31.

F1.34 WRITE-OFFS (-) AND OTHER ADJUSTMENTS - Include write-offs and adjustments made during the quarter being reported for the amounts reported on line F1.31.

F2.2 ACCOUNTS PAYABLE BALANCE AT END OF PERIOD - Line F2.21 plus line F2.22, minus line F2.23, and plus or minus line F2.24.

F2.21 BALANCE, START OF PERIOD - Include amounts owed to foreign entities at the beginning of the quarter being reported for services, supplies, materials, and equipment received, and the balance of trust or deposit funds established for advances from foreign governments.

F2.22 ADVANCE PAYMENTS OR OTHER INCREASES - Include any amounts as outlined in F2.21 which apply to the quarter being reported and for which payment has not been made as of the end of the quarter being reported. Include additional advances from foreign governments during the quarter, if not used during the quarter.

F2.23 SHIPMENTS OR PAYMENTS MADE - Include payments made to foreign entities during the quarter being reported for the amounts on line F2.21 and those from the advances from foreign governments included in line F2.21.

F2.24 ADJUSTMENTS (+ or -) - Include any adjustments made during the quarter for amounts reported on line F2.21.



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9383-3A *International Transactions of the Federal Government*
(SF 13)



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9383-3B *Private Exports Under Government Contacts and Agreements*



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9383-3C *Merchandise Transactions*



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9383-3D *Government Grants and Credits*



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9383-3E *Changes in Government Financial Assets and Liabilities Abroad*



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FMM 9385 ANNUAL REPORT OF PAYMENT ACTIVITIES

9385-1 GENERAL

NASA installations will submit an annual report on cash management and prompt payment activities. The report will assist NASA Headquarters and Installation Financial Management Officers in analyzing the effectiveness of payment practices to ensure compliance with Public Law 97-177, the Prompt Payment Act, OMB Circular A-125 and the Treasury Financial Manual (TFM), Part 6, Chapter 8000, Cash Management, and will provide NASA Headquarters with the information needed to prepare the agency's annual report on Prompt Payment submitted to OMB.

9385-2 REPORT COVERAGE

The "Annual Report of Payment Activities" includes all invoice and contract financing payments. It excludes payments for employee compensation, employees' travel vouchers, payments to other U.S. Government organizations and miscellaneous claims, awards and consultant fees.

9385-3 REQUIREMENTS

a. **GENERAL.** Payment data will be submitted on a fiscal year basis. See FMM 9311-5 for the external reporting of this data by Headquarters. NASA report Control Number 10-0000-00903 has been assigned to this report.

b. NASA INSTALLATIONS

- (1) The report shall be submitted in the format contained in FMM 9385-3A.
- (2) Statistical sampling may be used to furnish the requested data. When sampling is used, a brief description of the methodology employed shall be provided in or attached to the report.
- (3) The following is a detailed description of the data to be included in the report:
 - (a) Section 1 - Payment Profile:

For each of the entries in Section 1, show (in the adjacent column) the percentage, to one decimal place, that the number or amount of payments is of the total number or amount of payments (line 1.d.).



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- 1 **Line 1.a.(1) - Early - Approved** - Enter the number and amount of payments subject to reporting which were remitted 8 days or more before the payment due date based upon a determination of necessity in accordance with subsection 4.1. of OMB Circular A-125. Do not include payments where cash discounts met the economic criteria and were taken.
- 2 **Line 1.a.(2) - Early - Not approved** - Enter the number and amount of payments subject to reporting which were remitted 8 day or more before the payment due date, **without** a determination of necessity in accordance with subsection 4.1. of OMB Circular A-125. Do **not** include payments where cash discounts met the economic criteria and were taken.
- 3 **Line 1.a.(3) - Early - Total early** - Enter the total number and amount of early payments, i.e., the sum of lines 1.a. (1) and 1.a. (2).
- 4 **Line 1.b.(1) - Late - Total late** - Enter the number and amount of payments subject to reporting which were remitted subsequent to the due date. This includes payments made during the "grace period" where contractual arrangements permit such payments without interest penalties.
- 5 **Line 1.b.(2) - Late - Grace Period** - Enter the number and amount of payments subject to reporting which were remitted subsequent to the due date but during the 15-day "grace period," where contractual arrangements permit such payments without interest penalties. These figures **are included** in Line 1.b. (1) as late payments.
- 6 **Line 1.c. - On time** - Enter the number and amount of payments subject to reporting which were remitted during the eight-day period beginning on the seventh day prior to the due date.
- 7 **Line 1.d. - Total payments subject to reporting** - Enter the total number and amount of payments subject to reporting, i.e., the sum of lines 1.a.(3), 1.b.(1) and 1.c.

(b) Section 2, Interest Penalties Paid:

This section is for reporting the interest penalties and additional penalties which were actually paid on late payments.

- 1 **Lines 2.a.(1) through (3) - Reasons** - Specify the cause of the late payment resulting in interest penalties by entering the number and amount of penalties paid (**not** the amount of the late payments) for the appropriate categories.
- 2 **Line 2.a.(4) - Total interest penalties paid** - Enter the totals of lines 2.a. (1) through 2.a. (3)



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- 3 **Line 2.a.(5) - Frequency of interest penalties paid** - Enter the percentage (to one decimal place) the number of interest penalties paid is to the number of payments subject to reporting, i.e., line 2.a.(4) (number) divided by line 1.d. (number).
- 4 **Line 2.b.(1) through (6) - Interest Penalties Paid - Distribution** - Show the distribution of late payment interest penalties paid by the dollar values shown.
- 5 **Line 2.b.(7) - Interest Penalties Paid - Distribution - Total** - Show the totals of lines 2.b.(1) through (6). These totals will equal the numbers and amounts shown on line 2.a.(4).
- 6 **Line 2.c.(1) - Additional Penalties Paid** - Enter the number and amount of additional penalties paid as required by Section 8 of OMB Circular A-125.
- 7 **Line 2.c.(2) - Additional Penalties Paid - Frequency of additional penalties paid** - Enter the percentage (to one decimal place) the number of additional penalties paid is to the number of payments subject to reporting, i.e., line 2.c.(1) (number) divided by line 1.d.(number).

(c) Section 3, Penalties Due But Not Paid:

In calculating these penalties, use the interest rate in effect on the date the obligation to pay the penalty occurred; i.e., the rate in effect the day after the due date.

- 1 **Line 3.a. - Because no obligation was incurred** - Enter the number and amount of interest and other late payment penalties (not the amount of the late payments) which were due but not paid because no obligation was incurred. This includes penalties where the amount was less than \$1.00.
- 2 **Line 3.b. - Other (specify)** - List other reasons for nonpayment of interest and other late payment penalties which were due and enter the number and amount of these penalties (not the amount of the late payments) which were due but not paid for each category.
- 3 **Line 3.c. - Total due but not paid** - Enter the totals of lines 3.a. and 3.b.

(d) Section 4 - Discounts:

- 1 **Line 4.a. - Discounts-Available** - Enter the number and amount of discounts available (not the amount of the associated payments).
- 2 **Line 4.b. - Discounts - Taken** - Enter the number and amount of discounts taken.



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- 3 **Line 4.c. - Discounts - Not economically justified** - Enter the number and amount of discounts not taken because they did not meet the economic criteria.
- 4 **Line 4.d.** - Show reasons discounts were not taken when economically justified.

(e) **Section 5 - Other Information:**

- 1 **Line 5.a.** - Show the address and telephone number of the person to be contacted regarding the status of invoices.
- 2 **Line 5.b.** - Self-explanatory.
- 3 **Line 5.c.** - Self-explanatory.

9385-4 SUBMISSION

- a. **DUE DATES.** Installations will submit the report annually on the date specified in FMM Appendix 9391-1A.
- b. **MAILING.** NASA installations' reports will be mailed to the Director, Financial Management Division, NASA Headquarters, Code BFC, Washington, D.C. 20546. The envelope will contain the following legend in the lower left-hand corner:

"Financial Report - Please deliver unopened to Financial Management Division, Code BFC."



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9385-3A *Annual Report of Payment Activities*



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FMM 9386 ANNUAL REPORT OF CERTIFYING OFFICERS, IMPREST FUND CASHIERS, COLLECTION AGENTS AND WITHHOLDING AGENTS

9386-1 GENERAL

Each NASA Installation will submit an annual report as of August 31, recertifying the names of all certifying officers, and listing all imprest fund cashiers (including alternates and subcashiers), collection agents and withholding agents. The certifying officer's portion of the report is required pursuant to Treasury Financial Manual (TFM), Volume I, Part 4, Chapter 2000, Section 2040, and the remaining data is required for NASA internal management purposes.

9386-2 REQUIREMENTS

The annual recertification requires the submission of (4) original SF 210 cards (Signature/Designation Card for Certifying Officer) for each certifying officer. A separate set (4 each) of SF 210 cards is required for each type of certification authorized i.e., SF 1166 OCR, Regular Payment, Voucher and Schedule of Payments, SF 1166 OCR, TFCS Payment, SF 1166 ACH Payments, SF 1167 OCR, Voucher and Schedule of Payments Continuation Sheet and Bond Schedules. For each certifying officer designated to process only one type of payment, e.g., Automated Clearing House (ACH) System or Treasury FEDLINE Payment System (FEDLINE), each card should have an indication of the type of payment across the top margin of the card, e.g., "ACH Only", "TFCS Only", or "BONDS Only". The range of prenumbered voucher-schedules should be indicated on the reverse side of each card. Additional instructions concerning the preparation of SF 210 cards are contained in FMM 9653-5.

A transmittal form (see FMM Appendix 9386-2A) and a listing of the certifying officers must be completed (see FMM Appendices 9386-2B) for the SF 210's being submitted. On the top of the transmittal form type "Annual Recertification" and on the assignment line type "See Attached Listing".

The SF 210's and transmittals for certifying officers designated by Financial Management Officers (FMOs) should be sent directly to the Regional Disbursing Officer (RDO) that services the applicable type of voucher. A copy of each transmittal and listing will also be sent to NASA Headquarters, Code BFP as part of the internal management requirements. A separate SF 210 and a transmittal form for FMOs must be sent to NASA Headquarters, Code BFP for the signature of the Director, Financial Management Division. NASA Headquarters will forward the FMOs SF 210's and transmittal to the appropriate RDO.



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Installations are also required to submit FMM Appendix 9386-2C which lists the imprest fund cashiers, collection agents and withholding agents for each Installation.

The imprest fund cashiers should be designated as principal (P), alternate (A) or subcashier (SUB). The cash advanced by the Director, Financial Management to the principal cashier should be listed without brackets. The advances applicable to alternates and subcashiers should be shown in brackets. The location of all cashiers shall also be reflected on the listing.

9386-3 SUBMISSION

The original SF 210 cards and the transmittals with an attached listing of certifying officers will be submitted no later than September 1 to each Treasury, Regional Finance Center (RFC) that services the Installation. An information copy of the transmittals and attached listings will be sent to the Director, Financial Management Division, NASA Headquarters, Code BFP, along with the information contained in FMM Appendix 9386-2C to be received no later than the fifth working day of September.



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9386-2A *Transmittal - Annual Recertification*



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**9386-2B *Annual Listing of Certifying Officers for SF 1166, OCR,
Voucher and Schedule of Payments (Redgular)***



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9386-2B *Annual Listing of Certifying Officers for SF 1166, OCR, Voucher and Schedule of Payments (ACH)*



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**9386-2B *Annual Listing of Certifying Officers for SF 1166, OCR,
Voucher and Schedule of Payments (TFCS)***



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**9386-2B *Annual Listing of Certifying Officers for SF 1166, OCR,
Voucher and Schedule of Payments (Bonds)***



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9386-2C *List of Imprest Fund Cashiers, Collection Agents, and Withholding Agents*



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FMM 9387 REPORTS ON VIOLATIONS, 31 USC 1351

9387-1 *General*

Pursuant to 31 USC 1351, Reports on Violations, and NMI 9050.3 , Administrative Control of Appropriations and Funds, NASA officials and employees are required to report violations as soon as they becomes known as prescribed below.

9387-2 *Systems Coverage*

This report is applicable to all NASA Installations and Headquarters.

9387-3 *Requirements*

Violations of the below statutory prohibitions must be reported.

- a. 31 USC 1341
 - (1) Prohibits officers and employees from authorizing obligations or expenditures under any appropriation in excess of the amount available therein.
 - (2) Prohibits officers and employees from involving the Government in a contract or other obligation for payment for any purpose in advance of appropriations made for such purpose, unless such obligation or contract is authorized by law.
- b. 31 USC 1342 prohibits an officer or employee from accepting voluntary service for the United States or employing personal services in excess of that authorized by law, except in cases of emergency involving the safety of human life or the protection of property.
- c. 31 USC 1517 provides that an officer or employee of the U.S. Government may not make or authorize an expenditure or obligation in excess of the apportionment or reappropriation; or authorize or create an obligation or expenditure in excess of the amount permitted by the approved administrative control system prescribed in NMI 9050.3_.

9387-4 *Submission*

NASA officials or employees are required to report violations in accordance with 31 USC 1351 to the Director, Financial Management Division, NASA Headquarters. The report is then submitted to the NASA Comptroller to fix responsibility for the violation and to make a recommendation for appropriate action to the Administrator. The Administrator will report immediately to the President and Congress.



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The following information must be submitted when reporting a violation to the Director, Financial Management Division:

- a. all pertinent facts of the violation, including (a) title and symbol of the appropriation or fund account; (b) amount involved; (c) date on which the violation occurred; (d) type of violation; (e) the primary reason or cause; and (f) any statement by the responsible officer or employee with respect to any circumstances believed to be extenuating;
- b. name and position of the officer or employee responsible for the violation;
- c. a statement of administrative discipline proposed and any other actions to be taken with respect to the officer or employee, or an explanation as to why no disciplinary action is considered necessary;
- d. a recommendation for any safeguards considered necessary to prevent a recurrence of the same type of violation; and
- e. a statement regarding the adequacy of the system of administrative control.



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FMM 9390 CENTER FISCAL YEAR-END ACCOUNTING AND REPORTING REQUIREMENTS

9391-1 GENERAL

This chapter provides instructions for certain actions involved in the fiscal year-end closing and reporting process. Some of the actions make reference to other portions of NASA instructions, which provide more detailed information on certain points. Prior to the closing of each fiscal year, NASA Centers will be furnished with an updated FMM Appendix 9391-1A which lists the due date for reports as of September 30, and any necessary supplemental instructions.

9391-2 REVIEW OF OUTSTANDING COMMITMENTS AND OBLIGATIONS

The following procedures shall be performed annually as part of the September 30 closing and reporting process:

- a. Review all outstanding obligations to ensure compliance with the requirements of FMM 9040.
- b. Review all unobligated commitments to ensure compliance with the requirements of FMM 9030.

The review should be completed to coincide with the submission of the Certification of Obligations.

9391-3 ACCRUALS OF COSTS AND INCOME

The use of accrual accounting is directed by Public Law 863, 84th Congress. FMM 9060 requires that special effort be made at fiscal year-end to ensure inclusion in the accounts of all costs and income pertaining to that fiscal year on as accurate a basis as practicable.

9391-4 PAYMENT TRANSACTIONS

The reporting of disbursements in accordance with FMM 9344 will be increased in frequency, to daily, at fiscal year-end.



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9391-5 RECONCILIATION OF DOCUMENTS TO RECORDS

As of September 30, the documents representing unobligated commitments, unliquidated obligations, accounts payable, accrued liabilities, and accounts receivable will be reconciled with the related general ledger accounts and subsidiary records, and all necessary adjustments will be made.

9391-6 PRE-CLOSING AND POST-CLOSING ACCOUNT BALANCES

The September 30 submission of General Ledger Accounts System (GLAS) data will be prepared and transmitted in accordance with the instructions contained in FMM 9341 and the Field Center User's Guide. Any corrective or adjustment activity which must address the pre-closing balances should be coordinated promptly with Code BFB which must prepare the files to accept post-closing input.

9391-7 FINANCIAL AND CONTRACTUAL STATUS REPORT

The September 30 Financial and Contractual Status Report will be prepared in accordance with the instructions contained in FMM 9321 and transmitted to NASA Headquarters, Code BFB. The reported amounts will contain any adjustments necessary as a result of preparation of the Certification of Obligations. The current fiscal year commitments, obligations, costs, and disbursements will agree with comparable activity in the general ledger control accounts prior to submission of the report to NASA Headquarters.

9391-8 SCHEDULES OF ESTIMATED DISTRIBUTION OF SELECTED ACCOUNTS (SEDSA)

The Schedules of Estimated Distribution of Selected Accounts (SEDSA) online system provides all NASA Centers with capability for online submission of financial data for generation of schedules required by the Financial Management Manual. These distributions of selected general ledger account balances and FACS carrier account balances are provided to the Budget Office so that the budget actuals can be presented as part of the budget submission to the Office of Management and Budget. The estimated distribution of selected September 30 account balances will be transmitted to NASA Headquarters, Code BFB, in accordance with instructions presented in the SEDSA On-Line System User's Guide on or before the due date specified in FMM Appendix 9391-1A. The following functions are available:

Functions

Accounts

ADV P

ADVANCES AND PREPAYMENTS

1000 & 1400 Series (Post-Closing)

1180 Accounts Receivable, Refunds, Recertified Checks

1410 Advances to Travelers

1420 Prepayments to Government Agencies



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Credit

1430 Advances to Grantees & Contractors
1440 Advances to Recipient Organizations Under Letter of

1490 Advances, Other

CARR

CARRIER ACCOUNTS

992 Functional Carrier Account
993 Capital Equipment Carrier Account
994 Propellant Carrier Account
997 Common-Use Carrier Account
998 Inventory Carrier Account

REFA

REFUNDS RECEIVABLE BY OBJECT CLASS CODE

1130 & 1140 (Post-Closing)
1130 Accounts Receivable, Refund, Government
1140 Accounts Receivable, Refund, Other

REFB

REFUNDS RECEIVABLE BY UPN/FPN

1130 & 1140 (Post-Closing)
1130 Accounts Receivable, Refund, Government
1140 Accounts Receivable, Refund, Other

RCOL

REIMBURSEMENTS COLLECTED

3440 (Pre-Closing)

RUNB

REIMBURSEMENTS EARNED, UNBILLED

3420 (Post-Closing)

RUNC

REIMBURSEMENTS EARNED, UNCOLLECTED

3430 (Post-Closing)

UNFR

UNFILLED REIMBUESABLE ORDERS

3410 (Post-Closing)

SEDSA functions REFA and REFB permits entry of the September 30 Refunds Receivable by Object Class and by Project, respectively. The balances of REFA and REFB are equal to the sum total of the Post-Closing balances for General Ledger accounts 1130 and 1140.

SEDSA function ADVP permits entry of the September 30 Advances

and Prepayments by project. The balance of the ADVP is equal to the sum total of the Post-Closing balances for General Ledger Accounts 1180, 1410, 1420, 1430, 1440 and 1490.

SEDSA function UNFR permits entry of the September 30 Unfilled Reimbursable Orders by project. The balance of the UNFR is equal to the Post-Closing balance for General Ledger account 3410.



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SEDSA function RUNB permits entry of the September 30 Reimbursements Earned, Unbilled by project. The balance of the RUNB is equal to the Post-Closing balance for General Ledger account 3420.

SEDSA function RUNC permits entry of the September 30 Reimbursements Earned, Uncollected by project. The balance of the RUNC is equal to the Post-Closing balance for General Ledger account 3430.

SEDSA function RCOL permits entry of the September 30 Reimbursements Collected by project. The balance of the RCOL is equal to the Pre-Closing balance for General Ledger account 3440.

SEDSA function CARR permits entry of estimated distributions to benefiting programs of those obligation, cost and disbursement balances which are undistributed as of September 30. These balances should agree with Carrier Account totals by Program Year in FACS. This input will be made separately for each of the following carrier accounts:

- Functional (992)
- Capital Equipment (993)
- Propellant (994)
- Common-Use Services (997)
- Inventory (998)

9391-9 SUPPLEMENTAL ANALYSES SCHEDULES

- a. **GOVERNMENT-OWNED/HELD CAPITAL EQUIPMENT BY TYPE.** This schedule provides a listing of equipment by type classification (see FMM Appendix 9391-9A for format.)
- b. **OTHER DEFERRED DEBITS AND CREDITS.** Every reasonable effort will be made to distribute the balances in account 1930 and 2240 prior to preparation of the post-closing trial balance. Undistributed amounts will be identified by contra account number (see FMM Appendix 9391-9B for format.)
- c. **TRANSFERS OF FIXED ASSETS OUTSIDE NASA.** This schedule provides an analysis of transfers in account 3820 to other Federal agencies or organizations during the fiscal year. The schedule is also used as a supporting schedule to the Analysis of Fixed Assets Report (see FMM Appendix 9391-9C for format.)
- d. **COST OF PROPERTY RETIRED.** This schedule provides an identification of major retirements of \$1,000,000 or more in account 3830 during the fiscal year. The schedule is also used as a supporting schedule to the Analysis of Fixed Assets Report (see FMM Appendix 9391-9D for format.)



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- e. **PROPERTY ADJUSTMENTS - PRIOR YEARS.** This schedule provides an identification by contra account number of the activity in account 3850 during the fiscal year. The schedule is also used as a supporting schedule to the Analysis of Fixed Assets Report (see FMM Appendix 9391-9E for format.)
- f. **ASSETS IN PROGRESS BY GEOGRAPHIC LOCATION.** This schedule provides information on the year-end balances in accounts 5X20 and 5X40 by geographic location (see FMM Appendix 9391-9F for format.)
- g. **CAPITAL AND OPERATING LEASES.** This schedule reflects the gross amount of future lease payments for capital leases and noncancelable operating leases with terms longer than one year. The amounts reported represent the yearly total of future payments on NASA leased property for the next five years and a combined total for the remaining years payments. Optional extension periods should not be included on the schedule until exercised.

The schedule segregates capital leases and operating leases, identifies the major categories buildings, land, other structures and facilities, and equipment:

Capital leases are created when a contractual arrangement is essentially equivalent to an installment purchase of property by fulfilling the criteria in FMM 9259.

Operating leases are reportable only when the lease terms are for a noncancelable period in excess of one year. Most operating leases should not be included on the schedule since lease terms usually provide for termination with 30 days notification and are therefore cancelable (see FAR Subchapter G, Part 49).

9391-10 SUMMARY OF COMMITMENTS AND CONTINGENCIES

Commitments and contingencies should be reported annually as of September 30 in a "Summary of Commitments and Contingencies," report to the Director, Financial Management Division, Code BFB, NASA Headquarters. A transmittal letter should accompany this report and a summary of the amounts reported should identify the probability that payments will be due in the future. Three categories of probability should be identified in the transmittal; probable, reasonably possible and remote. Probable includes amounts where there is more than a 50% chance of a payment being due. Reasonably possible is when there is less than a 50% chance and remote is when there is little or no chance of a payment being required in the future. See FMM Appendix 9391-10A for the instructions and FMM Appendix 9391-10B for the format of the Statement. If there are none to be reported, a negative statement will be sent. The due date for the report will be prescribed annually in FMM Appendix 9391-1A.

9391-11 CERTIFICATION OF OBLIGATIONS

The Certification of Obligations should be based on the Center's pre-closing GLAS submission for the month of September. The following certification must be submitted in letter format to the Director, Financial Management Division, NASA Headquarters:



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"As the Financial Management Officer for _____, I hereby certify that the amounts reported as obligations on the pre-closing trial balance for September 30, 19xx, are supported by documentary evidence as required by USC Title 31, Chapter 15, Section 1501."

This certification should be mailed to NASA Headquarters, Code BFB. The due date for certification will be prescribed annually in FMM Appendix 9391-1A.

This report supports the Certification of Obligations required by Public Law 663 Section 1311 as amended, which is certified, by the Director, Financial Management Division, NASA Headquarters.



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9391-1A *Schedule of Fiscal Year-End Financial Reports to be Submitted to NASA Headquarters*



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9391-9A *Government Owned/Held Capital Equipment by Type*



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9391-9B *Analysis of Accounts 1930 & 2240*



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9391-9C *Analysis of Account 3820*



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9391-9D *Analysis of Account 3830*



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9391-9E *Analysis of Account 3850*



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9391-9F *Assets in Progress by Geographic Location*



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9391-9G *Capital and Operating Leases*



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9391-10A Instructions for Summary of Commitment and Contingencies



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9391-10B Summary of Commitments and Contingencies